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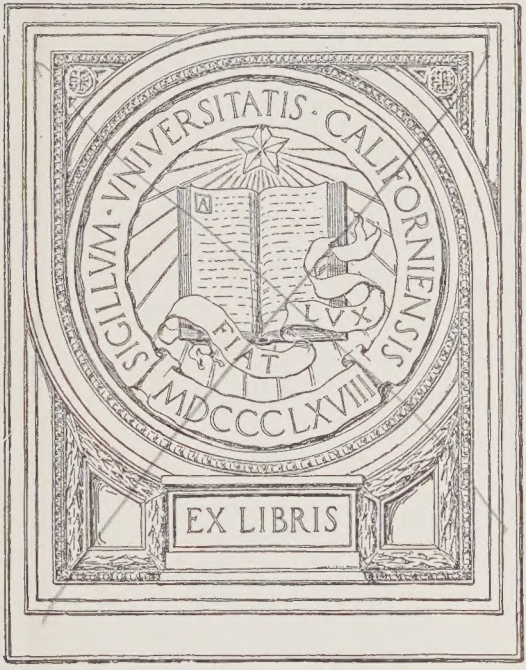

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1913

TAX RATES
of
SAN DIEGO COUNTY

AND USEFUL INFORMATION
FOR TAXPAYERS

Cat 1913-26
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to be wrapped

COMPLIMENTS *of*
C. R. HAMMOND
COUNTY AUDITOR

TAX RATES
of
SAN DIEGO
COUNTY

San Diego Co.,
" Calif. County
auditor-controller,

1913 –

1926

FRYE & SMITH SAN DIEGO, CAL.

F868
.S15S33
1913-26

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Assessed Valuations

Real Estate, other than City and Town Lots	$ 8,972,288
Improvements on above Real Estate	1,003,720
City and Town Lots	42,961,721
Improvements on above Lots	7,969,985
Improvements on Leased Land	115,660
Personal Property	6,326,031
Money and Solvent Credits	245,503
Total Non-operative Property	$67,594,908
Operative Property	3,548,103
A. T. & S. F. Railroad	2,494,639
Pullman Company	47,434
Total Assessed Valuation of San Diego County, as shown by Assessment Rolls of 1913	$73,685,084

State County, Road and County Library Tax Rates

State Fund	$ .042	
State Highway Bond Fund	.0062	
Highway Bond and Interest Fund	.1215	
Contingent Fund	.5033	
Salary Fund	.17	
Outside Indigent Fund	.05	
Hospital Fund	.11	
Exposition Fund	.06	
Immigration Fund	.003	
Forest Fire Fund	.004	
Highway Maintenance Fund	.14	
General Schools Fund	.24	
County Road Fund	.40	
Special County Road Fund	.20	
County Library Fund	.05	
State and County Rate (outside)		$2.10
Less Road Tax	.60	
" Library Tax	.05	
		.65
State and County Rate (inside)		$1.45

Special Districts

DISTRICT	RATE
Alta Vista Road	$ 5.00
Road Improvement District No. 1	16.50

Lighting Districts

DISTRICT	RATE
City Heights	$ .75
Normal Heights No. 1	.70
Normal Heights No. 2	.70
Palm Avenue	1.55
Sierra Vista	3.30

County High Schools
And School Districts Comprising the Same

Coronado.....Coronad

Valuation $2,392,645.00

Cuyamaca Union.....
- Anahuac
- Ballena
- Banner
- Cuyamaca
- Julian
- Oak Grove
- Oberlin
- Orinoco
- Spencer Valle
- Spring Hill
- Warner
- Santa Ysabel

Valuation $644,122.00

El Cajon Valley Union.....
- Dehesa
- El Capitan
- El Cajon
- Hillsdale
- Jamacha
- Lakeside
- Lakeview
- Meridian
- Santee

Valuation $1,036,923.00

Escondido.....
- Escondido
- Rincon

Valuation $905,998.00

Fallbrook Union.....
- De Luz
- Fallbrook
- Moro
- Vallecitos
- West Fallbro

Valuation $673,291.00

tional ..... National

Valuation $1,531,760.00

eanside-Carlsbad Union ..... Calavera, Carlsbad, Delpy, Encinitas, Laguna, Libby, Oceanside, River, San Luis Rey, South Oceanside, Vista

Valuation $1,328,116.00

mona Union ..... Almond, Earle, Montecito, Ramona, Santa Maria, Vineyard

Valuation $352,221.00

n Diego ..... San Diego

Valuation..... $50,356,208.00

Road District Valuations

trict	Gross	Public Service Corporations	Net
st.....	$2,019,821.....	$ 252,163.....	$1,767,658
ond...	2,594,315.....	105,595.....	2,488,720
ird....	3,669,580.....	217,754.....	3,451,826
urth...	1,119,194.....	11,489.....	1,107,705
th	3,857,335.....	1,487,538.....	2,369,797

SCHOOL DISTRICT TAX LEVIES

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	Bond	High	Special	Kind'r-garten	Tuition
$ 12,990	.....	$ 12,990	Aliso	$2.34	$2.10	$ .24	$....	$....	$....	.....	$ .24
404,555	$ 13,745	390,810	Allison (outside)	2.85	2.10	.75	.06	.....	.45	.....	.24
.....	.....	.....	Allison (inside, includes library)	2.25	1.50	.75	.06	.....	.45	.....	.24
12,133	.....	12,133	Almond	3.84	2.10	1.74	.37	.67	.70	.....	.....
43,369	400	42,969	Alpine Centre	2.34	2.10	.24	.....	.....	.....	.....	.24
42,300	.....	42,300	Alta	2.34	2.10	.24	.....	.....	.....	.....	.24
47,767	.....	47,767	Anahuac	3.13	2.10	1.03	.....	.73	.30	.....	.....
37,862	150	37,712	Ballena	2.83	2.10	.73	.....	.73	.....	.....	.....
46,629	.....	46,629	Banner	2.83	2.10	.73	.....	.73	.....	.....	.....
22,216	530	21,686	Bear Valley	2.34	2.10	.24	.....	.....	.....	.....	.24
167,010	980	166,030	Bernardo	2.34	2.10	.24	.....	.....	.....	.....	.24
62,605	.....	62,605	Bloomdale	2.34	2.10	.24	.....	.....	.....	.....	.24
227,533	7,710	219,823	Bonita	2.34	2.10	.24	.....	.....	.....	.....	.24
93,767	54,294	39,473	Buena	2.34	2.10	.24	.....	.....	.....	.....	.24
101,919	14,828	87,091	Calavera	2.73	2.10	.63	.16	.47	.....	.....	.....
21,663	.....	21,663	Campo	3.15	2.10	1.05	.81	.....	.....	.....	.24
162,713	78,328	84,385	Cardiff	3.00	2.10	.90	.....	.....	.66	.....	.24
161,867	75,964	85,903	Carlsbad	2.73	2.10	.63	.16	.47	.....	.....	.....

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	Bond	High	Special	Kind'r-garten	Tuition
$ 721,210	42,440	678,770	Chula Vista (outside)	$2.64	$2.10	$ .54	$....	$....	$ .30	.....	$ .24
.....	.....	.....	Chula Vista (inside)	1.99	1.45	.54	.....	.....	.30	.....	.24
21,256	.....	21,256	Clover Flat	2.64	2.10	.54	.....	.....	.30	.....	.24
2,474,172	81 527	2,392,645	Coronado (outside)	3.23	2.10	1.13	.40	.43	.30	.....	.....
.....	.....	.....	Coronado (inside)	2.58	1.45	1.13	.40	.43	.30	.....	.....
45,673	.....	45,673	Corta Madera	2.34	2.10	.24	.....	.....	.....	.....	.24
4.816	.....	4,816	Cottonwood	2.34	2.10	.24	.....	.....	.....	.....	.24
55,305	.....	55,305	Cuyamaca	2.83	2.10	.73	.....	.73	.....	.....	.....
35.182	300	34,882	Dehesa	3.51	2.10	1.41	.17	.94	.30	.....	.....
286,516	101,867	184,649	Del Mar	2.51	2.10	.41	.....	.....	.17	.....	.24
43,112	7,134	35.978	Delpy	2.87	2.10	.77	.16	.47	.14	.....	.....
421,944	153,857	268,087	De Luz	2.90	2.10	.80	.35	.39	.06	.....	.....
52,138	300	51,838	Descanso	2.34	2.10	.24	.....	.....	.....	.....	.24
13,847	.....	13,847	Dulzura	2.34	2.10	.24	.....	.....	.....	.....	.24
83,919	300	83,619	East San Pasqual	2.34	2.10	24	.....	.....	.....	.....	.24
46,843	160	46,683	Earle	3.14	2.10	1.04	.37	.67	.....	.....	.....
231,064	12,099	218,965	El Cajon (outside)	3.68	2.10	1.58	.34	.94	.30	.....	.....
.....	.....	.....	El Cajon (inside, includes library)	3.08	1.50	1.58	.34	.94	.30	.....	.....

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	Bond	High	Special	Kindergarten	Tuition
$ 20,518	$ 200	$ 20,318	El Capitan	$3.21	$2.10	$1.11	$ .17	$ .94	$		$
189,607	3,480	186,127	Encanto	2.78	2.10	.68	.19		.25		.24
181,866	91,989	86,877	Encinitas	2.73	2.10	.63	.16	.47			
949,627	123,093	826,534	Escondido (outside)	3.55	2.10	1.45	.35	.98	.12		
			Escondido (inside)	2.90	1.45	1.45	.35	.98	.12		
64,765		64,765	Fallbrook	3.14	2.10	1.04	.35	.39	.30		
112,928	4,360	108,568	Foster	2.50	2.10	.40			.16		.24
16,220		16,220	Fresno	2.34	2.10	.24					.24
44,580		44,580	Glencoe	2.60	2.10	.50			.26		.24
249,430	1,040	248,390	Grantville	2.50	2.10	.40			.16		.24
22,337		22,337	Green Valley	2.34	2.10	.24					.24
194,765	21,325	173,440	Highland	2.64	2.10	.54			.30		.24
35,120	500	34,620	Hillsdale	3.51	2.10	1.41	.17	.94	.30		
22,984		22,984	Honey Springs	2.34	2.10	.24					.24
102,201	580	101,621	Jamacha	3.21	2.10	1.11	.17	.94			
69,450		69,450	Jamul	2.34	2.10	.24					.24
17,608		17,608	Japatul	2.64	2.10	.54			.30		.24
52,448	200	52,248	Julian	3.13	2.10	1.03		.73	.30		

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	Bond	High	Special	Kind'r-garten	Tuition
$ 153,793	$ 69,910	$ 83,883	Laguna	$2.73	$2.10	$ .63	$ .16	$ .47	$.....	.....	$....
221,682	10,254	211,428	Lakeside	4.10	2.10	2.00	1.06	.94	.....	.....	.....
53,905	800	53,105	Lakeview	3.21	2.10	1.11	.17	.94	.....	.....	.....
202,320	1,400	200,920	La Mesa Heights (outside)	3.25	2.10	1.15	.21	.....	.70	.....	.24
.....	.....	.....	La Mesa Heights (inside, includes library)	2.65	1.50	1.15	.21	.....	.70	.....	.24
265,527	9,616	255,911	Lemon Grove (outside)	3.00	2.10	.90	.40	.....	.26	.....	.24
.....	.....	.....	Lemon Grove (inside, includes library)	2.40	1.50	.90	.40	.....	.26	.....	.24
325,183	100,404	224,779	Libby	2.73	2.10	.63	.16	.47	.....	.....	.....
15,355	.....	15,355	Lilac	2.64	2.10	.54	.....	.....	.30	.....	.24
23,524	.....	23,524	Las Flores	2 34	2.10	.24	.....	.....	.....	.....	.24
178,528	300	178,228	Meridian (outside)	3.51	2.10	1 41	.17	.94	.30	.....	.....
.....	.....	.....	Meridian (inside, includes library)	2.91	1.50	1.41	.17	.94	.30	.....	.....
55,755	.....	55,755	Merton	2.45	2.10	.35	.11	.....	.....	.....	.24
44,870	300	44,570	Mesa Grande	2.34	2.10	.24	.....	.....	.....	.....	.24
165,533	1,100	164,433	Miramar	2.42	2.10	.32	.....	.....	.08	.....	.24
54,145	.....	54,145	Monserrate	2.34	2.10	.24	.....	.....	.....	.....	.24
24,381	.....	24,381	Montecito	3.84	2.10	1.74	.37	.67	.70	.....	.....
38,210	.....	38,210	Monument	2.34	2.10	.24	.....	.....	.....	.....	.24

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	Bond	High	Special	Kind'r-garten	Tuition
$ 10,564	$.....	$ 10,564	Moosa	$2 64	$2.10	$ .54	$....	$....	$ .30	.....	$ .24
73,275	590	72,685	Moro	2.84	2.10	.74	.35	.39	.....	.....	.....
48,028	340	47,688	Mount Fairview	2.64	2.10	.54	.....	.....	.30	.....	.24
3,718	.....	3,718	Mountainview	2.64	2.10	.54	.....	.....	.30	.....	.24
2,098,700	567,655	1,531,045	National (outside)	3.05	2.10	.95	.36	.40	.19	.....	.....
.....	.....	.....	National (inside)	2 40	1.45	.95	.36	.40	.19	.....	.....
615,054	20,440	594,644	Normal Heights	3.10	2.10	1.00	.46	.....	.30	.....	.24
250,689	569	250,120	North Chollas (outside)	2.40	2.10	.30	.....	.....	.06	.....	.24
.....	.....	.....	North Chollas (inside, includes library)	1.80	1.50	.30	.....	.....	.06	.....	.24
70,412	.....	70,412	Oakdale	2.34	2.10	.24	.....	.....	.....	.....	.24
50,489	380	50,109	Oak Grove	2.83	2.10	.73	.....	.73	.....	.....	.....
16,624	.....	16,624	Oberlin	3.13	2.10	1.03	.....	.73	.30	.....	.....
651,403	299,469	351,934	Oceanside (outside)	3 30	2.10	1.20	.27	.47	.46	.....	.....
.....	.....	.....	Oceanside (inside)	2.65	1.45	1.20	.27	.47	.46	.....	.....
217,260	6,360	210,900	Oceanview	2.75	2.10	.65	.41	.....	.....	.....	.24
38,013	330	37,683	Olivenhain	2.34	2.10	.24	.....	.....	.....	.....	.24
121,555	.....	121,555	Oneonta	2.34	2.10	.24	.....	.....	.....	.....	.24
35,387	.....	35,387	Orinoco	2.83	2.10	.73	.....	.73	.....	.....	.....

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	Bond	High	Special	Kind'r-garten	Tuition
$ 340,269	$ 25,035	$ 315,234	Otay	$2.50	$2.10	$ .40	$....	$....	$ .16	..	$ .24
130,547	2,100	128,447	Pauma	2.55	2.10	.45	.....	.....	.21	.....	.24
23,012	.....	23,012	Potrero	3.10	2.10	1.00	.76	.....	.....	.....	.24
97,825	1,300	96,525	Poway	2.34	2.10	.24	.....	.....	.....	.....	.24
134,603	2,820	131,783	Ramona	3.84	2.10	1.74	.37	.67	.70	.....	.....
176,760	70,259	106,501	Richland	2.34	2.10	.24	.....	.....	.....	.....	.24
79,464	.....	79,464	Rincon	3.20	2.10	1.10	.....	.98	.12	.....	.....
224,506	64,366	160,140	River	2.73	2.10	.63	.16	.47	.....	.....	.....
53,522,429	3,166,121	50,356,308	San Diego (outside)	2.90	2.10	.80	.11	.39	.27	$ .03	.....
.....	.....	.....	San Diego (inside)	2.25	1.45	.80	.11	.39	.27	.03	.....
68,285	.....	60,285	San Dieguito	2.40	2.10	.30	.....	.....	.06	.....	.24
22,120	.....	22,120	San Felipe	2.34	2.10	.24	.....	.....	.....	.....	.24
134,653	46,715	87,938	San Luis Rey	3.40	2.10	1.30	.83	.47	.....	.....	.....
176,008	81,820	94,188	San Marcos	2.85	2.10	.75	.32	.....	.19	.....	.24
49,762	.....	49,762	San Miguel	2.34	2.10	.24	.....	.....	.....	.....	.24
111,312	206	111,106	San Pasqual	2.34	2.10	.24	.....	.....	.....	.....	.24
20,424	.....	20,424	Santa Maria	3.44	2.10	1.34	.37	.67	.30	.....	.....
53,828	200	53,628	Santa Ysabel	3.13	2.10	1.03	.....	.73	.30	.....	.....

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	Bond	High	Special	Kind'r-garten	Tuition
$ 196,861	$ 9,205	$ 187,656	Santee	$3.51	$2.10	$1.41	$ .17	$ .94	$ .30	.....	$....
99,296	19,055	80,241	San Ysidro	2.64	2.10	.54	.....	.....	.30	.....	.24
57,005	775	56,230	Soledad	2.64	2.10	.54	.....	.....	.30	.....	.24
102,592	58,759	43,833	South Oceanside	2.73	2.10	.63	.16	.47	.....	.....	.....
281,253	5,370	275,883	South San Diego	2.55	2.10	.45	.10	.....	.11	.....	.24
40,919	.....	40,919	Spencer Valley	3.05	2.10	.95	.....	.73	.22	.....	.....
18,105	100	18,005	Spring Hill	2.83	2.10	.73	.....	.73	.....	.....	.....
307,712	3,040	304,672	Spring Valley	2.34	2.10	.24	.....	.....	.....	.....	.24
88,625	7,440	81,185	Sunnyside	2.34	2.10	.24	.....	.....	.....	.....	.24
1,020,737	23,860	996,877	Teralta (outside)	2.75	2.10	.65	.15	.....	.26	.....	.24
.....	.....	.....	Teralta (inside, includes library)	2.15	1.50	.65	.15	.....	.26	.....	.24
37,260	.....	37,260	Tenaja	2.62	2.10	.52	.....	.....	.28	.....	.24
18,614	.....	18,614	The Oaks	2.64	2.10	.54	.....	.....	.30	.....	.24
59,140	.....	59,140	Twin Oaks	2.34	2.10	.24	.....	.....	.....	.....	.24
14,142	.....	14,142	Vallecitos	2.84	2.10	.74	.35	.39	.....	.....	.....
23,389	895	22,494	Valley	2.34	2.10	.24	.....	.....	.....	.....	.24
18,185	.....	18,185	Vesper	2.34	2.10	.24	.....	.....	.....	.....	.24
7,542	.....	7,542	Victor	2.34	2.10	.24	.....	.....	.....	.....	.24

VALUATIONS			SCHOOL DISTRICT	RATES						
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	Bond	High	Special	Kind'r-garten	Tuition
$ 23,442	$.....	$ 23,442	Viejas	$2.34	$2.10	$ .24	$....	$....	$.....	.....	$ .24
116,817	.....	116,817	Vineyard	3.30	2.10	1.20	.37	.67	.16	.....	.....
198,835	119,075	79,760	Vista	2.75	2.10	.65	.....	.47	.18	.....	.....
41,910	.....	41,910	Wagner	2.34	2.10	.24	.....	.....	.....	.....	.24
189,989	200	189,789	Warner	2.90	2.10	.80	.....	.73	.07	.....	.....
12,221	.....	12,221	Watkins	2.34	2.10	.24	.....	.....	.....	.....	.24
647,975	394,363	253,612	West Fallbrook	3.00	2.10	.90	.35	.39	.16	.....	.....
9,300	.....	9,300	Willow Glen	2.34	2.10	.24	.....	.....	.....	.....	.24

Information for Tax-payers

State and County Taxes are Due

October 13th, 1913

First Instalment Delinquent November 24th, 1913.
Second Instalment Delinquent April 27th, 1914.

CITY TAXES

CITY	DUE	DELINQUENT
Chula Vista	November	December
Coronado	October	December
East San Diego	October	November
El Cajon	October	December
Escondido	October	November
La Mesa	November	December
National	November	December
Oceanside	October	December
San Diego	June	November

For State and County taxes, write to County Tax Collector.

For City taxes, write to City Tax Collector of any of the above cities.

FOR COUNTY INFORMATION

WRITE COUNTY AUDITOR'S OFFICE

TELEPHONE COUNTY AUDITOR'S OFFICE

CALL AT COUNTY AUDITOR'S OFFICE

YOURS TRULY

C. R. HAMMOND, COUNTY AUDITOR

A. B. CUNNINGHAM
A. D. LOWE
W. F. CHALMERS
} DEPUTIES

SAN DIEGO, CALIFORNIA

1914

TAX RATES
of
SAN DIEGO COUNTY

AND USEFUL INFORMATION
FOR TAXPAYERS

COMPLIMENTS *of*
C. R. HAMMOND
COUNTY AUDITOR

TAX RATES
of
SAN DIEGO
COUNTY

1914

FRYE & SMITH SAN DIEGO, CAL.

Assessed Valuations

Real Estate, other than City and Town Lots	$ 9,030,143
City and Town Lots	43,151,054
Improvements on Real Estate other than City and Town Lots	999,195
Improvements on City and Town Lots	9,202,430
Improvements on Leased Land	86,620
Personal Property	6,549,091
Money and Solvent Credits	265,038
Total Non-Operative Property	$69,283,571
Operative Property	3,929,388
A., T. & S. F. Railroad	2,606,920
Pullman Company	46,850
Total Assessed Valuation of San Diego County, as shown by Assessment Rolls of 1914	$75,866,729

Assessed Values
Inside Cities

CITY	VALUATION
San Diego	$51,821,015
Coronado	1,828,456
National	1,451,065
Escondido	490,080
Oceanside	291,138
Chula Vista	543,761
La Mesa	328,507
East San Diego	1,090,725
El Cajon	129,955

State, County, Road and County Library Tax Rates

State Fund	$ .039	
State Highway Bond Fund	.019	
Highway Bond and Interest Fund	.11	
Contingent Fund	.344	
Salary Fund	.14	
Outside Indigent Fund	.05	
Hospital Fund	.11	
Exposition Fund	.06	
Immigration Fund	.003	
Forest Fire Fund	.002	
Highway Maintainance Fund	.08	
General Schools Fund	.233	
County Road Fund	.40	
Special County Road Fund	.20	
County Library Fund	.06	
State and County Rate (outside)	$1.85	$1.85
Less Road Tax	.60	
Less Library Tax	.06	.66
State and County Rate (inside)		$1.19

Special Districts

Assessed Values

DISTRICT	VALUATION
Alta Vista Road	$ 66,630
Road Improvement, District No. 1	14,665
Road Improvement, District No. 2	427,895

Tax Rates

DISTRICT	RATE
Alta Vista Road	$ 2.00
Road Improvement, District No. 1	17.95
Road Improvement, District No. 2	9.65

Lighting Districts

Assessed Values

DISTRICT	VALUATION
City Heights	$ 619,540
Normal Heights, No. 1	241,100
Normal Heights, No. 2	298,215
Palm Avenue	42,807
Sierra Vista	15,535

Tax Rates

DISTRICT	RATE
City Heights	$ .80
Normal Heights, No. 1	.65
Normal Heights, No. 2	.65
Palm Avenue	1.50
Sierra Vista	3.10

For Lighting and Road Improvement Districts, See Page Five

SCHOOL DISTRICT TAX LEVIES

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten	Tuition
$ 15,805		$ 15,805	Aliso	$2.42	$1.85	$ .57	$	$	$	$ .27	$	$ .30
425,500	$ 17,065	408,435	Allison (inside)	2.72	1.25	1.47	.57			.60		.30
			Allison (outside)	3.32	1.85							
10,523		10,523	Almond	2.99	1.85	1.14		.39	.75			
45.547	400	45,147	Alpine Center	2.39	1.85	.54				.24		.30
39,777		39,777	Alta	3.63	1.85	1.78	.60			.88		.30
48,071		48,071	Anahuac	2.51	1.85	.66			.66			
39,606	150	39,456	Ballena	2.81	1.85	.96			.66	.30		
45.264		45,264	Banner	2.51	1.85	.66			.66			
23,693	530	23,163	Bear Valley	2.15	1.85	.30						.30
170,005	980	169,025	Bernardo	2.45	1.85	.60				.30		.30
62,729		62,729	Bloomdale	2.65	1.85	.80			.66	.14		
233,983	7,710	226,273	Bonita	2.15	1.85	.30						.30
96,822	56,717	40,105	Buena	2.30	1.85	.45				.15		.30
96,442	15,453	80,989	Calavera	2.45	1.85	.60		.14	.46			
23,388		23,388	Campo	3.01	1.85	1.16	.86					.30
185,494	81,709	103,785	Cardiff	3.46	1.85	1.61	.71			.60		.30
166,564	80,024	86,540	Carlsbad	2.56	1.85	.71		.14	.46	.11		

For Lighting and Road Improvement Districts, See Page Five

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten	Tuition
$ 700,861	$ 42,620	$ 658,241	Chula Vista inside)	$1.84	$1.25	$ .59	$	$	$	$ .29	$	$ .30
			Chula Vista (outside)	2.44	1.85							
25,521		25,521	Clover Flat	2.43	1.85	.58				.28		.30
2,546,174	84,313	2,461,861	Coronado (inside)	2.57	1.19	1.38	.32		.69	.30	.07	
			Coronado (outside)	3.23	1.85							
44,485		44,485	Corte Madero	2.15	1.85	.30						.30
5,188		5,188	Cottonwood	2.15	1.85	.30						.30
53,133		53,133	Cuyamaca	2.51	1.85	.66			.66			
36,048	300	35,748	Dehesa	3.05	1.85	1.20		.15	.75	.30		
294,891	108,761	186,130	Del Mar	2.35	1.85	.50				.20		.30
38,615	7,434	31,181	Delpy	2.53	1.85	.68		.14	.46	.08		
431,226	160,396	270,830	DeLuz	2.57	1.85	.72		.27	.38	.07		
66,033	300	65,733	Descanso	2.15	1.85	.30						.30
14,387		14,387	Dulzura	2.15	1.85	.30						.30
45,577	160	45,417	Earle	2.99	1.85	1.14		.39	.75			
1,014,915	24,860	990,055	East San Diego (inside)	2.39	1.25	1.14	.54			.30		.30
			East San Diego (outside)	2.99	1.85							
88,317	300	88,017	East San Pasqual	2.15	1.85	.30						.30

For Lighting and Road Improvement Districts, See Page Five

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES								
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten	Tuition
$ 222,034	$ 12,599	$ 209,435	El Cajon (inside)	$2.86	$1.25	$1.61	$ .41	$ .15	$ .75	$ .30	$	$
			El Cajon (outside)	3.46	1.85							
22,023	200	21,823	El Capitan	3.05	1.85	1.20		.15	.75	.30		
169,625	3,480	166,145	Encanto	2.67	1.85	.82	.22			.30		.30
193,973	99,126	94,847	Encinitas	2.61	1.85	.76		.14	.46	.16		
821,001	101,743	719,258	Escondido (inside)	2.38	1.19	1.19	.30		.75	.14		
			Escondido (outside)	3.04	1.85							
63,830		63,830	Fallbrook	2.50	1.85	.65		.27	.38			
115,469	4,900	110,569	Foster	2.26	1.85	.41				.11		.30
16,436		16,436	Fresno	2.15	1.85	.30						.30
45,020		45,020	Glencoe	2.15	1.85	.30						.30
256,860	1,040	255,820	Grantville	2.38	1.85	.53				.23		.30
21,664		21,664	Green Valley	2.15	1.85	.30						.30
190,055	21,325	168,730	Highland	2.34	1.85	.49				.19		.30
33,460	500	32,960	Hillsdale	3.05	1.85	1.20		.15	.75	.30		
22,255		22,255	Honey Springs	2.45	1.85	.60				.30		.30
96,518	580	95,938	Jamacha	3.00	1.85	1.15		.15	.75	.25		
71,338		71,338	Jamul	2.15	1.85	.30						.30

For Lighting and Road Improvement Districts, See Page Five

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High School Bond	High	Special	Kindergarten	Tuition
$ 18,763	$	$ 18,763	Japatul	$2.15	$1.85	$ .30	$	$	$	$	$	$ .30
41,465	200	41,265	Julian	2.80	1.85	.95			.66	.29		
224,119	10,314	213,805	Lakeside	3.03	1.85	1.18	.28	.15	.75			
53,645	800	52,845	Lakeview	2.97	1.85	1.12		.15	.75	.22		
198,337	2,880	195,457	La Mesa Heights (inside)	1.94	1.25	.69	.09			.30		.30
			La Mesa Heights (outside)	2.54	1.85							
249,268	9,716	239,552	Lemon Grove (inside)	1.88	1.25	.63	.25			.08		.30
			Lemon Grove (outside)	2.48	1.85							
323,809	104,875	218,934	Libby	2.45	1.85	.60		.14	.46			
15,415		15,415	Lilac	2.45	1.85	.60				.30		.30
23,193		23,193	Las Flores	2.15	1.85	.30						.30
129,832		129,832	La Presa	3.06	1.85	1.21				.91		.30
156,896	72,857	84,039	Laguna	2.61	1.85	.76		.14	.46	.16		
175,143	300	174,843	Meridian (inside)	2.76	1.25	1.51		.15	.75	.61		
			Meridian (outside)	3.36	1.85							
55,335		55,335	Merton	2.15	1.85	.30						.30
44,352	300	44,052	Mesa Grande	2.51	1.85	.66			.66			
166,835	1,100	165,735	Miramar	2.24	1.85	.39				.09		.30

For Lighting and Road Improvement Districts, See Page Five

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten	Tuition
$ 25,754	$	$ 25,754	Montecito	$3.29	$1.85	$1.44	$	$ .39	$ .75	$ .30	$	$
52,190		52,190	Monserrate	2.15	1.85	.30						.30
47,245		47,245	Monument	2.45	1.85	.60				.30		.30
11,749		11,749	Moosa	2.15	1.85	.30						.30
75,402	590	74,812	Moro	2.80	1.85	.95		.27	.38	.30		
51,654	340	51,314	Mt. Fairview	2.15	1.85	.30						.30
3,036		3,036	Mountain View	2.15	1.85	.30						.30
2,234,973	702,408	1,532,565	National (inside)	2.43	1.19	1.24	.20	.13	.64	.27		
			National (outside)	3.09	1.85							
635,504	20,440	615,064	Normal Heights	2.65	1.85	.80	.22			.28		.30
257,479	569	256,910	North Chollas (inside)	1.60	1.25	.35				.05		.30
			North Chollas (outside)	2.20	1.85							
69,227		69,227	Oakdale	2.15	1.85	.30						.30
51,082	380	50,702	Oak Grove	2.51	1.85	.66			.66			
18,078		18,078	Oberlin	2.51	1.85	.66			.66			
683,283	319,015	364,268	Oceanside (inside)	2.27	1.19	1.08	.04	.14	.46	.44		
221,432	6,430	215,002	Oceanside (outside)	2.93	1.85							
			Oceanview	2.43	1.85	.58	.28					.30

For Lighting and Road Improvement Districts, See Page Five

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES								
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kinder-garten	Tuition
$ 39,688	$ 330	$ 39,358	Olivenhain	$2.15	$1.85	$ .30	$	$	$	$	$	$ .30
134,390		134,390	Oneonta	2.33	1.85	.48				.18		.30
31,963		31,963	Orinoco	2.81	1.85	.96			.66	.30		
331,198	21,465	309,733	Otay	2.26	1.85	.41				.11		.30
115,800		115,800	Orange Glen	2.90	1.85	1.05			.75	.30		
132,158	2,100	130,058	Pauma	2.45	1.85	.60				.30		.30
19,376		19,376	Potrero	3.61	1.85	1.76	1.16			.30		.30
96,335	1,300	95,035	Poway	2.15	1.85	.30						.30
132,977	2,820	130,157	Ramona	3.29	1.85	1.44		.39	.75	.30		
188,638	73,361	115,277	Richland	2.31	1.85	.46				.16		.30
78,164		78,164	Rincon	2.60	1.85	.75			.75			
229,651	67,254	162,397	River	2.45	1.85	.60		.14	.46			
55,259,707	3,438,692	51,821,015	San Diego (inside)	2.00	1.19	.81	.10	.04	.35	.30	.02	
			San Diego (outside)	2.66	1.85							
66,405		66,405	San Dieguito	2.45	1.85	.60				.30		.30
22,768		22,768	San Felipe	2.15	1.85	.30						.30
136,867	50,800	86,067	San Luis Rey	2.86	1.85	1.01	.41	.14	.46			
180,726	85,167	95,559	San Marcos	2.28	1.85	.43	.13					.30

For Lighting and Road Improvement Districts, See Page Five

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES								
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kinder-garten	Tuition
$ 53,457	$	$ 53,457	San Miguel	$2.37	$1.85	$ .52	$	$	$	$ .22	$	$ .30
99,834	206	99,628	San Pasqual	2.15	1.85	.30						.30
95,076	19,195	75,881	San Ysidro	3.07	1.85	1.22	.62			.30		.30
21,552		21,552	Santa Maria	2.99	1.85	1.14		.39	.75			
52,743	200	52,543	Santa Ysabel	2.51	1.85	.66			.66			
201,503	9,545	191,958	Santee	3.40	1.85	1.55		.15	.75	.65		
56,570	775	55,795	Soledad	2.15	1.85	.30						.30
103,318	61,436	41,882	South Oceanside	2.45	1.85	.60		.14	.46			
311,031	9,845	301,186	South San Diego	2.15	1.85	.30						.30
45,345		45,345	Spencer Valley	2.71	1.85	.86			.66	.20		
19,434	100	19,334	Spring Hill	2.51	1.85	.66			.66			
106,965	3,040	103,925	Spring Valley	2.15	1.85	.30						.30
182,565	7,440	175,125	Sunnyside	2.15	1.85	.30						.30
37,160		37,160	Tenaja	3.15	1.85	1.30				1.00		.30
16,217		16,217	The Oaks	2.15	1.85	.30						.30
50,822		50,822	Twin Oaks	2.15	1.85	.30						.30
3,639		3,639	Tecate	2.15	1.85	.30						.30
15,132		15,132	Vallecitos	2.50	1.85	.65		.27	.38			

For Lighting and Road Improvement Districts, See Page Five

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten	Tuition
$ 20,250	$ 895	$ 19,355	Valley	$2.15	$1.85	$ .30		$	$	$		$ .30
20,023		20,023	Vesper	2.15	1.85	.30						.30
8,739		8,739	Victor	2.15	1.85	.30						.30
23,248		23,248	Viejas	2.15	1.85	.30						.30
115,059		115,059	Vineyard	2.99	1.85	1.14		.39	.75			
200,254	124,249	76,005	Vista	2.45	1.85	.60		.14	.46			
12,871		12,871	Watkins	2.15	1.85	.30						.30
38,771		38,771	Wagner	2.15	1.85	.30						.30
184,455	200	184,255	Warner	2.81	1.85	.96			.66	.30		
665,784	413,354	252,430	West Fallbrook	2.58	1.85	.73		.27	.38	.08		
10,750		10,750	Willow Glen	2.15	1.85	.30						.30

State and County Tax Rates in San Diego County from 1874 to 1914

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1895	1.65	2.00
1875	2.61		1896	1.40	1.80
1876	2.49		1897	1.57	1.97
1877	2.38		1898	1.55	1.95
1878	2.30		1899	1.60	2.10
1879	2.445		1900	1.58	2.08
1880	2.46		1901	1.65	2.25
1881	1.75		1902	1.75	2.25
1882	1.45		1903	1.65	2.25
1883	1.853		1904	1.75	2.25
1884	1.684		1905	1.65	2.25
1885	1.72		1906	1.65	2.25
1886	1.70		1907	1.60	2.20
1887	1.40	$1.60	1908	1.50	2.10
1888	1.18	1.50	1909	1.40	2.00
1889	1.85	2.15	1910	1.40	2.00
1890	1.42	1.72	1911	1.40	2.00
1891	1.30	1.70	1912	1.45	2.00
1892	1.12	1.42	1913	1.45	2.10
1893	1.50	1.85	1914	1.19	1.85
1894	1.38	1.73			

Information for Tax-payers

State and County Taxes are Due October 12, 1914
First Installmant Delinquent November 30th, 1914
Second Installment Delinquent April 26th, 1915

The entire tax may be paid at the time the first installment is due.

The COUNTY BOARD OF EQUALIZATION meets to equalize County assessments, on the first Monday in July, of each year.

The STATE AND COUNTY TAX RATE is fixed by the County Board of Supervisors, on the third Monday in September, of each year.

On or about the first of July, 1915, (this date to be determined by the Tax Collector), the County Tax Collector will sell at public auction, all property on which the State and County Taxes for the year 1909, are still unpaid.

For State and County Taxes write to County Tax Collector, at San Diego, California.

City Assessments and Taxes

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
East San Diego	January	October	November
El Cajon	March	October	December
Escondido	May	October	November
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	January	June	November

For City Taxes write to City Tax Collector of any of above cities.

FOR COUNTY INFORMATION

WRITE COUNTY AUDITOR'S OFFICE

TELEPHONE COUNTY AUDITOR'S OFFICE

CALL AT COUNTY AUDITOR'S OFFICE

YOURS TRULY

C. R. HAMMOND, COUNTY AUDITOR

A. B. CUNNINGHAM
A. D. LOWE
W. F. CHALMERS
} DEPUTIES

SAN DIEGO, CALIFORNIA

TAX RATES

OF

SAN DIEGO COUNTY

CALIFORNIA

AND

USEFUL INFORMATION

FOR TAXPAYERS

COMPLIMENTS OF

CHAUNCEY R. HAMMOND
AUDITOR
SAN DIEGO COUNTY

TAX RATES OF SAN DIEGO : COUNTY :

1915

HEATH PRINTING COMPANY, SAN DIEGO

ASSESSED VALUATIONS

Real Estate, other than City and Town Lots	$ 9,061,187
City and Town Lots	43,043,962
Improvements on Real Estate other than City and Town Lots	1,294,550
Improvements on City and Town Lots	9,752,545
Improvements on Leased Land	67,440
Personal Property	6,443,948
Money and Solvent Credits	221,075
Total Non-Operative Property	$69,884,707
Operative Property	4,320,111
A., T. & S. F. Railroad	2,444,871
Pullman Company	39,448
Total Assessed Valuation of San Diego County, as shown by Assessment Rolls of 1915	$76,689,137

ASSESSED VALUES

Inside Cities

CITY	NET VALUATION
Chula Vista	$ 560,564
Coronado	1,873,097
East San Diego	1,097,728
El Cajon	150,223
Escondido	498,205
La Mesa	338,218
National	1,493,870
Oceanside	298,240
San Diego	51,840,932

STATE, COUNTY, ROAD AND COUNTY LIBRARY TAX RATES

State Highway Bond Fund	$ .032	
Highway Bond and Interest Fund	.12	
Contingent Fund	.425	
Salary Fund	.30	
Outside Indigent Fund	.05	
Detention Home Fund	.013	
Hospital Fund	.15	
Exposition Fund	.05	
Forest Fire Fund	.004	
Highway Maintenance Fund	.085	
Bridge and Construction Fund	.017	
County High School Fund	.19	
County School Fund	.224	
County Road Fund	.40	
Special County Road Fund	.20	
County Library Fund	.10	
State and County Rate (outside)	$ 2.36	$ 2.36
Less Road Tax	.60	
Less Library Tax	.10	.70
State and County Rate (inside)		$ 1.66

SPECIAL DISTRICTS

Assessed Values

DISTRICT	VALUATION
Alta Vista Road	$ 66,150
Road Improvement District No. 1	14,715
Road Improvement District No. 2	429,045

Tax Rates

DISTRICT	RATE
Alta Vista Road	$ 2.00
Road Improvement District No. 1	15.00
Road Improvement District No. 2	8.60

LIGHTING DISTRICTS

Assessed Values

DISTRICT	VALUATION
City Heights	$620,520
Normal Heights No. 1	241,410
Normal Heights No. 2	295,760
Palm Avenue	41,395
Sierra Vista	16,025
South San Diego and Imperial Beach	212,650

Tax Rates

DISTRICT	RATE
City Heights	$ .75
Normal Heights No. 1	.88
Normal Heights No. 2	.88
Palm Avenue	1.55
Sierra Vista	2.65
South San Diego and Imperial Beach	.90

County High Schools

And School Districts Comprising the Same

Coronado	Coronado
Valuation	$2,507,797
Cuyamaca Union	Anahuac Ballena Banner Bloomdale Cuyamaca Julian Mesa Grande Oak Grove Oberlin Orinoco Spencer Valley Spring Hill Warner Santa Ysabel
Valuation	$ 754,864
El Cajon Valley Union	Dehesa El Capitan El Cajon El Monte Hillsdale Jamacha Lakeside Lakeview Meridian Santee
Valuation	$1,085,374
Escondido	Escondido Orange Glen Rincon
Valuation	$ 936,299
Fallbrook Union	De Luz Fallbrook Moro Vallecitos West Fallbrook
Valuation	$ 674,345

COUNTY HIGH SCHOOLS—CONTINUED

National	National
Valuation	$6,542,417
Oceanside-Carlsbad Union	Calavera Carlsbad Delpy Encinitas Laguna Libby Oceanside River San Luis Rey South Oceanside Vista
Valuation	$1,356,265
Ramona Union	Almond Earle Montecito Ramona Santa Maria Vineyard
Valuation	$ 361,308
San Diego	San Diego
Valuation	$51,864,932

ROAD DISTRICT VALUATIONS

District	Gross	Public Service Corporations	Net
First	$2,178,913	$ 294,261	$1,884,652
Second	2,881,285	99,090	2,782,195
Third	3,742,419	214,527	3,527,892
Fourth	1,216,672	21,775	1,194,897
Fifth	3,791,885	1,455,460	2,336,425

For Lighting and Road Improvement Districts, See Page 5

SCHOOL DISTRICT TAX LEVIES

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 425,285	$ 21,045	$ 404,240	Allison (inside)	$ 2.27	$ 1.76	$ .51	$ .28	$	$	$ .23	$
			Allison (outside)	2.87	2.36						
15,970		15,970	Aliso	2.36	2.36						
8,097		8,097	Almond	3.44	2.36	1.08		.33	.75		
43,559	400	43,159	Alpine Center	2.64	2.36	.28				.28	
88,197		88,197	Alta	3.00	2.36	.64	.34			.30	
48,308		48,308	Anahuac	3.16	2.36	.80			.50	.30	
46,299	150	46,149	Ballena	2.86	2.36	.50			.50		
42,772		42,772	Banner	3.16	2.36	.80			.50	.30	
16,992	530	16,462	Bear Valley	2.36	2.36						
172,205	980	171,225	Bernardo	2.36	2.36						
61,808		61,808	Bloomdale	2.86	2.36	.50			.50		
236,785	7,710	229,075	Bonita	2.54	2.36	.18				.18	
95,931	590	42,703	Buena	2.66	2.36	.30				.30	
96,134	14,469	81,665	Calavera	2.76	2.36	.40		.05	.35		
24,723		24,723	Campo	3.43	2.36	1.07	.77			.30	
176,067	76,572	99,495	Cardiff	3.08	2.36	.72	.42			.30	
166,924	74,691	92,233	Carlsbad	2.96	2.36	.60		.05	.35	.20	

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 693,869	$ 42,240	$ 651,629	Chula Vista (inside)	$ 2.80	$ 1.76	$ 1.04	$ .64	$	$	$ .30	$ .10
			Chula Vista (outside)	3.40	2.36						
9,435		9,435	Clamar	2.36	2.36						
26,857		26,857	Clover Flat	2.66	2.36	.30				.30	
2,607,101	99,304	2,507,797	Coronado (inside)	2.89	1.66	1.23	.23		.63	.30	.07
			Coronado (outside)	3.59	2.36						
144,780		144,780	Corte Madero	2.36	2.36						
51,638		51,638	Cottonwood	2.36	2.36						
55,611		55,611	Cuyamaca	2.86	2.36	.50			.50		
32,180	300	31,880	Dehesa	2.92	2.36	.56		.16	.40		
300,921	98,501	202,420	Del Mar	2.52	2.36	.16				.16	
39,332	7,002	32,330	Delpy	3.06	2.36	.70		.05	.35	.30	
424,954	150,428	274,526	De Luz	3.27	2.36	.91		.15	.56	.20	
64,337	300	64,037	Descanso	2.66	2.36	.30				.30	
37,655		37,655	Dulzura	2.36	2.36						
46,886	160	46,726	Earle	3.44	2.36	1.08		.33	.75		
984,350	26,870	957,480	East San Diego (inside)	2.74	1.76	.98	.68			.30	
			East San Diego (outside)	3.34	2.36						

For Lighting and Road Improvement Districts, See Page 5

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kinder-garten
$ 149,151	$ 300	$ 148,851	East San Pasqual	$ 2.56	$ 2.36	$ .20	$	$	$	$ .20	$
231,727	13,099	218,628	El Cajon (inside)	2.87	1.76	1.11	.25	.16	.40	.30	
			El Cajon (outside)	3.47	2.36						
20,401	200	20,201	El Capitan	3.22	2.36	.86		.16	.40	.30	
24,980		24,980	El Monte	2.92	2.36	.56		.16	.40		
193,435	3,480	189,955	Encanto	3.27	2.36	.91	.61			.30	
185,439	92,662	92,777	Encinitas	4.72	2.36	2.36	1.80	.05	.35	.16	
825,264	55,638	724,441	Escondido (inside)	3.02	1.66	1.36	.30		.74	.22	.10
			Escondido(outside)	3.72	2.36						
63,723		63,723	Fallbrook	3.07	2.36	.71		.15	.56		
122,399	4,900	117,499	Foster	3.07	2.36	.71	.61			.10	
13,695		13,695	Fresno	2.36	2.36						
44,445		44,445	Glencoe	2.66	2.36	.30				.30	
263,805	1,040	262,765	Grantville	2.36	2.36						
21,589		21,589	Green Valley	2.66	2.36	.30				.30	
193,362	21,440	171,920	Highland	2.36	2.36						
32,806	500	32,306	Hillsdale	3.22	2.36	.86		.16	.40	.30	
26,720		26,720	Honey Springs	2.36	2.36						

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 99,312	$ 580	$ 98,732	Jacumba	$ 3.22	$ 2.36	$ .86	$	$ .16	$ .40	$ .30	$
68,009		68,009	Jamul	2.66	2.36	.30				.30	
20,141		20,141	Japatul	2.66	2.36	.30				.30	
50,889	200	50,689	Julian	3.16	2.36	.80			.50	.30	
156,221	68,768	87,453	Laguna	2.86	2.36	.50		.05	.35	.10	
236,579	10,414	225,165	Lakeside	3.18	2.36	.82	.26	.16	.40		
40,105	800	39,305	Lakeview	3.22	2.36	.86		.16	.40	.30	
204,523	1,900	202,623	La Mesa Heights (inside)	2.44	1.76	.68	.38			.30	
			La Mesa Heights (outside)	3.04	2.36						
132,172		132,172	La Presa	2.66	2.36	.30				.30	
267,510	10,216	257,294	Lemon Grove (inside)	2.29	1.76	.53	.23			.30	
			Lemon Grove (outside)	2.89	2.36						
314,934	98,652	216,282	Libby	2.76	2.36	.40		.05	.35		
17,085		17,085	Lilac	2.66	2.36	.30				.30	
44,507		44,507	Las Flores	2.56	2.36	.20				.20	
187,724	300	187,424	Meridian (inside)	2.62	1.76	.86		.16	.40	.30	
			Meridian (outside)	3.22	2.36						
51,010		51,010	Merton	2.36	2.36						

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 5

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 45,533	$ 300	$ 45,233	Mesa Grande	$ 2.86	$ 2.36	$ .50	$	$	$ .50	$	$
167,589	1,100	166,489	Miramar	2.46	2.36	.10				.10	
54,147		54,147	Monserrate	2.66	2.36	.30				.30	
24,424		24,424	Montecito	3.44	2.36	1.08		.33	.75		
45,725		45,725	Monument	2.36	2.36						
13,084		13,084	Moosa	2.36	2.36						
72,480	590	71,890	Moro	3.37	2.36	1.01		.15	.56	.30	
52,849	340	52,509	Mt. Fairview	2.36	2.36						
3,660		3,660	Mountain View	2.66	2.36	.30				.30	
2,123,205	546,317	1,542,417	National (inside)	2.83	1.66	1.17	.12	.19	.56	.30	
			National (outside)	3.53	2.36						
627,885	21,100	606,785	Normal Heights	2.82	2.36	.46	.30			.16	
261,772	569	261,203	North Chollas (inside)	1.76	1.76						
			North Chollas (outside)	2.36	2.36						
70,230		70,230	Oakdale	2.49	2.36	.13				.13	
50,458	380	50,078	Oak Grove	3.16	2.36	.80			.50	.30	
17,316		17,316	Oberlin	2.86	2.36	.50			.50		

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 5

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 674,507	$ 295,892	$ 378,615	Oceanside (inside)	$ 2.54	$ 1.66	$ .88	$ .05	$ .05	$ .35	$ .43	$
			Oceanside (outside)	3.24	2.36						
219,015	6,430	212,585	Oceanview	2.97	2.36	.61	.34			.27	
40,462	330	40,132	Olivehain	2.36	2.36						
171,160		171,160	Oneonta	2.36	2.36						
138,961		138,961	Orange Glen	3.35	2.36	.99			.74	.25	
44,390		44,390	Orinoco	3.11	2.36	.75			.50	.25	
382,420	17,490	364,930	Otay	2.49	2.36	.13				.13	
113,216	2,100	111,116	Pauma	2.66	2.36	.30				.30	
17,805		17,805	Protrero	3.33	2.36	.97	.67			.30	
97,830	1,300	96,530	Poway	2.66	2.36	.30				.30	
145,619	2,820	142,799	Ramona	3.74	2.36	1.38		.33	.75	.30	
186,861	69,234	117,627	Richland	2.56	2.36	.20				.20	
72,897		72,897	Rincon	3.10	2.36	.74			.74		
226,386	63,086	163,300	River	2.76	2.36	.40		.05	.35		
55,759,890	3,278,377	51,864,932	San Diego (inside)	2.31	1.66	.65	.14	.04	.144	.291	.035
			San Diego (outside)	3.01	2.36						
69,160		69,160	San Dieguito	2.66	2.36	.30				.30	

For Lighting and Road Improvement Districts, see Page 5

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 25,325	$	$ 25,325	San Felipe	$ 2.36	$ 2.36	$	$	$	$	$	$
134,600	47,575	87,025	San Luis Rey	3.31	2.36	.95	.55	.05	.35		
180,232	79,903	100,329	San Marcos	2.68	2.36	.32	.07			.25	
93,906		93,906	San Miguel	2.36	2.36						
86,225	206	86,019	San Pasqual	2.66	2.36	.30				.30	
23,871		23,871	Santa Maria	3.74	2.36	1.38		.33	.75	.30	
52,667		52,667	Santa Ysabel	3.16	2.36	.80			.50	.30	
215,018	9,265	205,753	Santee	3.22	2.36	.86		.16	.40	.30	
95,646	19,215	76,431	San Ysidro	3.43	2.36	1.07	.77			.30	
59,765	775	58,990	Soledad	2.66	2.36	.30				.30	
98,838	57,820	41,018	South Oceanside	3.06	2.36	.70		.05	.35	.30	
287,680	9,845	277,835	South San Diego	2.42	2.36	.06				.06	
42,496		42,496	Spencer Valley	3.07	2.36	.71			.50	.21	
17,521	100	17,421	Spring Hill	2.86	2.36	.50			.50		
108,320	3,000	105,320	Spring Valley	2.87	2.36	.51	.23			.23	
187,120	7,440	179,680	Sunnyside	2.46	2.36	.10				.10	
4,235		4,235	Tecate	2.36	2.36						
38,225		38,225	Tenaja	2.61	2.36	.25				.25	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 5

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 17,461	$	$ 17,461	The Oaks	$ 2.66	$ 2.36	$ .30	$	$	$	$ .30	$
49,865		49,865	Twin Oaks	2.36	2.36						
16,127		16,127	Vallecitos	3.37	2.36	1.01		.15	.56	.30	
21,414	895	20,519	Valley	2.36	2.36						
24,709		24,709	Vesper	2.66	2.36	.30				.30	
10,040		10,040	Victor	2.66	2.36	.30				.30	
22,365		22,365	Viejas	2.36	2.36						
115,391		115,391	Vineyard	3.44	2.36	1.08		.33	.75		
201,240	117,673	83,567	Vista	2.76	2.36	.40		.05	.35		
43,885		43,885	Wagner	2.36	2.36						
180,326	200	180,126	Warner	3.16	2.36	.80			.50	.30	
12,695		12,695	Watkins	2.36	2.36						
634,236	386,157	248,079	West Fallbrook	3.22	2.36	.86		.15	.56	.15	
8,135		8,135	Willow Glen	2.36	2.36						

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY FROM 1874 TO 1915

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	2.65		1895	$1.65	$2.00
1875	2.61		1896	1.40	1.80
1876	2.49		1897	1.57	1.97
1877	2.38		1898	1.55	1.95
1878	2.30		1899	1.60	2.10
1879	2.445		1900	1.58	2.08
1880	2.46		1901	1.65	2.25
1881	1.75		1902	1.75	2.25
1882	1.45		1903	1.65	2.25
1883	1.853		1904	1.75	2.25
1884	1.684		1905	1.65	2.25
1885	1.72		1906	1.65	2.25
1886	1.70		1907	1.60	2.20
1887	1.40	$1.60	1908	1.50	2.10
1888	1.18	1.50	1909	1.40	2.00
1889	1.85	2.15	1910	1.40	2.00
1890	1.42	1.72	1911	1.40	2.00
1891	1.30	1.70	1912	1.45	2.00
1892	1.12	1.42	1913	1.45	2.10
1893	1.50	1.85	1914	1.19	1.85
1894	1.38	1.73	1915	1.66	2.36

INFORMATION FOR TAX-PAYERS

State and County Taxes are Due **October 18, 1915**
First Installment Delinquent **December 6th, 1915**
Second Installment Delinquent **April 24th, 1916**

The entire tax may be paid at the time the first installment is due.

The COUNTY BOARD OF EQUALIZATION meets to equalize County assessments, on the first Monday in July, of each year.

The STATE AND COUNTY TAX RATE is fixed by the County Board of Supervisors, on the first Monday in September, of each year.

On or about the first of **July, 1916,** (this date to be determined by the Tax Collector), the County Tax Collector will sell at public auction, all property on which the State and County Taxes for the year 1910, are still unpaid.

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
East San Diego	January	October	November
El Cajon	March	October	December
Escondido	May	October	November
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	January	June	November

For City Taxes write to City Tax Collector of any of above cities.

FOR COUNTY INFORMATION

- WRITE COUNTY AUDITOR'S OFFICE
- TELEPHONE COUNTY AUDITOR'S OFFICE
- CALL AT COUNTY AUDITOR'S OFFICE

DEPUTIES

A. B. CUNNINGHAM
A. D. LOWE
W. F. CHALMERS
H. W. OMO

YOURS TRULY

CHAUNCEY R. HAMMOND
AUDITOR SAN DIEGO COUNTY
SAN DIEGO, CALIFORNIA

TAX RATES

OF

SAN DIEGO COUNTY

CALIFORNIA

AND

USEFUL INFORMATION

FOR TAXPAYERS

TAX RATES OF SAN DIEGO COUNTY

CHAUNCEY R. HAMMOND
AUDITOR
SAN DIEGO COUNTY

TAX PAYERS' GUIDE

STATE AND COUNTY TAXES BECOME A LIEN on all taxable property at noon on the first Monday in March of each year.

TAX-PAYERS MUST FILE STATEMENT WITH COUNTY ASSESSOR of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

THE COUNTY BOARD OF EQUALIZATION MEETS on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

UNSECURED PERSONAL PROPERTY TAXES BECOME DUE AND PAYABLE on demand, to the County Assessor on the first Monday in March of each year.

THE STATE AND COUNTY TAX RATE is fixed by the County Board of Supervisors, on the first Monday in September, of each year.

TAXES ON REAL ESTATE AND PERSONAL PROPERTY ASSESSED WITH REAL ESTATE BECOME DUE AND PAYABLE to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the third Monday in October of each year, becoming delinquent at 6 o'clock P. M. on the first Monday in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 6 o'clock P. M. on the last Monday of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if so desired.

PENALTIES ARE APPLIED to all unpaid taxes as follows: Fifteen per cent is added to all First Installment of taxes unpaid on the first Monday in December, each year. Five per cent additional is added to all taxes unpaid on the last Monday in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on May 15th, each year.

THE DELINQUENT ROLL IS PUBLISHED on or before the fifth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

PROPERTY MAY BE REDEEMED at the County Auditor's office any time within five years after date of sale to the State.

REDEMPTION RATES

Interest at 7% per annum from date of sale to date of redemption on tax sale and all delinquencies. No interest or penalties on Tax Collector's penalties or costs.

Penalty is figured on taxes only—
10% Penalty for first 6 months to January 1st.
20% Penalty for second 6 months to July 1st.
30% Penalty for second year to July 1st.
40% Penalty for third year to July 1st.
45% Penalty for fourth year to July 1st.
50% Penalty for fifth year to July 1st.
Graduating penalties begin with the year 1894.

THE COUNTY TAX COLLECTOR WILL SELL AT PUBLIC AUCTION all property delinquent for the taxes of 1911, on July 1st, 1917, at the County Tax Collector's office, Court House, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1911 may be sold by the County Tax Collector at any time upon authorization of the State Controller.

IMPORTANT

WHEN REMITTING BY MAIL all remittances must be by Bank Draft, Post Office or Express Money Order, or by Certified Personal Checks only.

TO AVOID PENALTIES all remittances must be in the County Tax Collector's office before 6 o'clock P. M. on first Monday in December and last Monday in April of each year.

BEFORE REMITTING carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate, other than City and Town Lots	$ 9,783,798
City and Town Lots	43,591,619
Improvements on Real Estate other City and Town Lots	1,453,630
Improvements on City and Town Lots	9,990,150
Improvements on Leased Land	61,250
Personal Property	6,511,952
Money and Solvent Credits	977,384
Total Non-Operative Property	$72,369,783
Operative Property	4,617,570
A., T. & S. F. Railway Co.	2,435,304
Pullman Company	48,040
Total Assessed Valuation of San Diego County, as shown by Assessment Roll of 1916	$79,470,697

ASSESSED VALUES

INSIDE CITIES

CITY	NET VALUATION
Chula Vista	$ 543,804
Coronado	1,994,347
East San Diego	1,203,395
El Cajon	177,975
Escondido	497,455
La Mesa	345,685
National City	1,432,260
Oceanside	315,904
San Diego	53,388,472

STATE, COUNTY, ROAD AND COUNTY LIBRARY TAX RATES

State Highway Bond Interest Fund	$ .032	
Highway Bond and Interest Fund	.113	
Contingent Fund	.42	
Salary Fund	.30	
Outside Indigent Fund	.063	
Hospital Fund	.127	
Detention Home Fund	.008	
Immigration Fund	.003	
Forest Fire Fund	.004	
Highway Maintenance Fund	.10	
Bridge Fund	.15	
County High School Fund	.21	
County Schools Fund	.22	
County Road Fund	.40	
Special County Road Fund	.20	
County Library Fund	.10	
State and County Rate (outside)	$ 2.45	$ 2.45
Less Road Tax	.60	
Less Library Tax	.10	.70
State and County Rate (inside)		$ 1.75

SPECIAL DISTRICTS

Assessed Values

DISTRICT	VALUATION
Alta Vista Road	$ 64,100
Road Improvement District No. 1	16,075
Road Improvement District No. 2	428,735

Tax Rates

DISTRICT	RATE
Alta Vista Road	$ 2.40
Road Improvement District No. 1	13.20
Road Improvement District No. 2	8.30

LIGHTING DISTRICTS

Assessed Values

DISTRICT	VALUATION
City Heights	$624,520
Normal Heights No. 1	240,065
Normal Heights No. 2	299,415
Kensington Park	73,620
Palm Avenue	44,515
Sierra Vista	16,075
South San Diego and Imperial Beach	177,085

Tax Rates

DISTRICT	RATE
City Heights	$ .00
Normal Heights No. 1	.90
Normal Heights No. 2	.90
Kensington Park	1.30
Palm Avenue	1.50
Sierra Vista	2.60
South San Diego and Imperial Beach	1.00

County High Schools

And School Districts Comprising the Same

Coronado ..... Coronado

Valuation $2,549,472

Cuyamaca Union .....
- Anahuac
- Ballena
- Banner
- Bloomdale
- Cuyamaca
- Julian
- Mesa Grande
- Oak Grove
- Oberlin
- Orinoco
- Santa Ysabel
- Spencer Valley
- Spring Hill
- Warner

Valuation ..... $ 818,570

El Cajon Valley Union .....
- Dehesa
- El Capitan
- El Cajon
- Hillsdale
- Jamacha
- Meridian

Valuation ..... $ 700,608

Escondido .....
- Escondido
- Orange Glen
- Rincon

Valuation ..... $ 957,930

Fallbrook Union .....
- De Luz
- Fallbrook
- Moro
- Vallecitos
- West Fallbrook

Valuation ..... $ 751,499..

National ..... National

Valuation $1,503,040

Oceanside-Carlsbad Union	Calavera Carlsbad Delpy Encinitas Laguna Libby Oceanside River San Luis Rey South Oceanside Vista
Valuation	$1,516,565

Ramona Union	Almond Earle Montecito Ramona Santa Maria Vineyard
Valuation	$ 410,063

Riverview Union	El Monte Foster Lakeside Lakeview Santee
Valuation	$ 782,437

San Diego	San Diego
Valuation	$53,414,752

Road District Valuations

District	Gross	Public Service Corporations	Net
First	$2,231,346	$ 209,055	$2,022,291
Second	2,606,191	123,995	2,482,196
Third	3,409,005	213,142	3,195,863
Fourth	2,093,150	34,490	2,058,660
Fifth	4,212,282	1,490,231	2,722,051

For Lighting and Road Improvement Districts, See Page 7

SCHOOL DISTRICT TAX LEVIES

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 575,320	$ 23,250	$ 552,070	Allison (inside)	$ 2.38	$ 1.85	$	$	$	$	$	$
			Allison (outside)	2.98	2.45	.53	.26			.27	
17,012		17,012	Aliso	2.45	2.45						
9,879		9,879	Almond	3.40	2.45	.95		.20	.75		
56,503	400	56,103	Alpine Center	2.68	2.45	.23				.23	
49,055		49,055	Alta	3.06	2.45	.61	.31			.30	
40,970		40,970	Anahuac	3.25	.245	.80			.50	.30	
53,652	300	53,352	Ballena	2.95	2.45	.50			.50		
48,578	200	48,378	Banner	3.23	2.45	.78			.50	.28	
21,665	530	21,135	Bear Valley	2.45	2.45						
175,425	980	174,445	Bernardo	2.45	2.45						
68,345	300	68,045	Bloomdale	2.95	2.45	.50			.50		
259,675	7,740	251,935	Bonita	2.52	2.45	.07				.07	
96,799	52,044	44,755	Buena	2.59	2.45	.14				.14	
105,391	14,525	90,866	Calavera	3.28	2.45	.83		.13	.70		
33,358	4,520	28,838	Campo	3.29	2.45	.84	.61			.23	
222,592	78,370	144,222	Cardiff	3.45	2.45	1.00	.33			.67	
224,113	74,310	149,803	Carlsbad	3.41	2.45	.96		.13	.70	.13	

For Lighting and Road Improvement Districts, See Page 7

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 695,489	$ 44,910	$ 650,579	Chula Vista (inside)	$ 2.74	$ 1.85	$	$	$	$	$	$
			Chula Vista (outside)	3.34	2.45	.89	.49			.30	.10
12,145		12,145	Clamar	2.45	2.45						
30,985	7,110	23,875	Clover Flat	2.72	2.45	.27				.27	
2,660,707	111,235	2,549,472	Coronado (inside)	2.96	1.75						
			Coronado (outside)	3.66	2.45	1.21	.23		.60	.30	.08
147,845		147,845	Corte Madero	2.45	2.45						
29,295	240	29,055	Cottonwood	2.75	2.45	.30				.30	
66,805		66,805	Cuyamaca	2.95	2.45	.50			.50		
34,075	300	33,775	Dehesa	3.62	2.45	1.17		.14	.75	.28	
346,015	99,480	246,535	Del Mar	2.62	2.45	.17				.17	
45,316	6,976	38,340	Delpy	3.49	2.45	1.04		.13	.70	.21	
468,726	181,731	286,995	De Luz	3.60	2.45	1.15		.22	.75	.18	
85,630	300	85,330	Descanso	2.68	2.45	.23				.23	
32,905	200	32,705	Dulzura	2.45	2.45						
53,144	160	52,984	Earle	3.40	2.45	.95		.20	.75		
1,068,560	28,020	1,040,540	East San Diego (inside)	2.66	1.85						
			East San Diego (outside)	3.26	2.45	.81	.41			.30	.10

For Lighting and Road Improvement Districts, See Page 7

SCHOOL DISTRICT TAX LEVIES — Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 74,161	$ 300	$ 73,861	East San Pasqual	$ 2.45	$ 2.45	$	$	$	$	$	$
305,800	13,680	292,120	El Cajon (inside)	3.47	1.85						
			El Cajon (outside)	4.07	2.45	1.62	.20	.14	.75	.53	
23,415	240	23,175	El Capitan	3.64	2.45	1.19		.14	.75	.30	
37,860	740	37,120	El Monte	3.96	2.45	1.51	.32	.14	.75	.30	
239,994	3,780	236,214	Encanto	2.90	2.45	.45	.45				
209,925	93,580	116,345	Encinitas	3.99	2.45	1.54	.71	.13	.70		
831,591	97,276	734,315	Escondido (inside)	3.19	1.75						
			Escondido (outside)	3.89	2.45	1.44	.35		.75	.24	.10
74,485		74,485	Fallbrook	3.68	2.45	1.23		.22	.75	.26	
130,745	4,980	125,765	Foster	4.07	2.45	1.62	.70		8 .75	.17	
12,395		12,395	Fresno	2.45	2.45						
22,580		22,580	Glencoe	2.75	2.45	.30				.30	
268,946	1,040	267,906	Grantville	3.15	2.45	.70	.40			.30	
26,585		26,585	Green Valley	2.68	2.45	.23				.23	
155,790	500	155,290	Highland	3.45	2.45	1.00				1.00	
35,430	500	34,930	Hillsdale	3.62	2.45	1.17		.14	.75	.28	
28,915		28,915	Honey Springs	3.73	2.45	.28				.28	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 10,995	$ 150	$ 10,845	Jacumba	$ 2.75	$ 2.45	$ .30	$	$	$	$ .30	$
82,950	580	82,370	Jamacha	3.64	2.45	1.19		.14	.75	.30	
72,715	480	72,235	Jamul	2.55	2.45	.10				.10	
22,970		22,970	Japatul	2.58	2.45	.13				.13	
72,805	240	72,565	Julian	3.35	2.45	.90	.40		.50		
174,635	69,165	105,470	Laguna	3.43	2.45	.98		.13	.70	.15	
284,852	10,340	274,512	Lakeside	3.63	2.45	1.18	.09	.14	.75	.20	
61,880	800	61,080	Lakeview	3.34	2.45	.89		.14	.75		
184,880	1,900	182,980	La Mesa Heights (inside)	2.65	1.85						
			La Mesa Heights (outside)	3.25	2.45	.80	.50			.30	
150,670		150,670	La Presa	2.61	2.45	.16				.16	
317,425	11,780	305,645	Lemon Grove (inside)	2.64	1.85						
			Lemon Grove (outside)	3.24	2.45	.79	.19			.60	
288,413	98,208	190,205	Libby	3.28	2.45	.83		.13	.70		
20,010		21,010	Lilac	2.75	2.45	.30				.30	
31,685		31,685	Las Flores	2.75	2.45	.30				.30	
234,538	300	234,238	Meridian (inside)	3.34	1.85						
			Meridian (outside)	3.94	2.45	1.49		.14	.75	.60	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 54,530	$	$ 54,530	Merton	$ 2.75	$ 2.45	$ .30	$	$	$	$ .30	$
47,975	300	47,675	Mesa Grande	2.95	2.45	.50			.50		
178,545	1,100	177,445	Miramar	2.65	2.45	.20				.20	
64,530		64,530	Monserrate	2.71	2.45	.26				.26	
29,410		29,410	Montecito	3.40	2.45	.95		.20	.75		
34,120		34,120	Monument	2.45	2.45						
16,261		16,261	Moosa	2.45	2.45						
89,221	590	88,631	Moro	3.42	2.45	.97		.22	.75		
54,825	340	54,485	Mt. Fairview	2.75	2.45	.30				.30	
5,435		5,435	Mountain View	2.45	2.45						
1,917,903	414,863	1,503,040	National (inside)	3.32	1.75						
			National (outside)	4.02	2.45	1.57	.23	.19	.75	.30	.10
638,755	21,200	617,555	Normal Heights	3.04	2.45	.59	.30			.29	
292,625	560	292,065	North Chollas (inside)	1.85	1.85						
			North Chollas (outside)	2.45	2.45						
70,673		70,673	Oakdale	2.54	2.45	.09				.09	
55,355	600	54,755	Oak Grove	3.25	2.45	.80			.50	.30	
22,340		22,340	Oberlin	3.35	2.45	.90	.40		.50		

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
696,362	296,503	399,859	Oceanside (inside)	$ 2.92	$ 1.75	$	$	$	$	$	$
			Oceanside (outside)	3.62	2.45	1.17		.13	.70	.34	
237,140	6,410	230,730	Oceanview	3.00	2.45	.55	.25			.30	
48,116		48,116	Olivenhain	2.75	2.45	.30				.30	
116,740		116,740	Oneonta	2.45	2.45						
144,130	180	143,950	Orange Glen	3.44	2.45	.99			.75	.24	
51,527		51,527	Orinoco	3.21	2.45	.76			.50	.26	
341,990	21,800	320,190	Otay	2.45	2.45						
162,795	2,100	160,695	Pauma	2.45	2.45						
27,478	4,320	23,158	Potrero	3.51	2.45	1.06	.86			.20	
105,165	1,300	103,865	Poway	2.45	2.45						
221,333	3,120	218,213	Ramona	3.70	2.45	1.25		.20	.75	.30	
202,453	78,488	123,965	Richland	2.63	2.45	.18				.18	
79,845	180	79,665	Rincon	3.20	2.45	.75			.75		
254,834	63,554	191,280	River	3.28	2.45	.83		.13	.70		
57,740,923	4,326,171	53,414,752	San Diego (inside)	2.46	1.75						
			San Diego (outside)	3.16	2.45	.71	.10	.06	.19	.30	.06
99,420		99,420	San Dieguito	2.63	2.45	.18				.18	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 25,785	$	$ 25,785	San Felipe	$ 2.45	$ 2.45	$	$	$	$	$	$
123,789	47,012	76,777	San Luis Rey	4.02	2.45	1.57	.62	.13	.70	.12	
185,206	77,836	107,370	San Marcos	2.75	2.45	.30				.30	
111,115		111,115	San Miguel	2.55	2.45	.10				.10	
72,095	300	71,795	San Pasqual	2.45	2.45						
36,090	120	35,970	Santa Maria	3.60	2.45	1.15		.20	.75	.20	
55,155	360	54,795	Santa Ysabel	3.24	2.45	.79			.50	.29	
293,280	9,320	283,960	Santee	3.64	2.45	1.19		.14	.75	.30	
81,610	20,240	61,370	San Ysidro	3.85	2.45	1.40	1.10			.30	
74,040	820	73,220	Soledad	2.45	2.45						
127,689	57,666	70,023	South Oceanside	3.81	2.45	1.36		.13	.70	.53	
245,330	10,070	235,260	South San Diego	2.59	2.45	.14				.14	
40,142		40,142	Spencer Valley	3.25	2.45	.80			.50	.30	
19,493	120	19,373	Spring Hill	3.25	2.45	.80			.50	.30	
172,060	7,320	164,740	Sunnyside	2.73	2.45	.28				.28	
3,940	120	3,820	Tecate	2.75	2.45	.30				.30	
38,635		38,635	Tenaja	2.75	2.45	.30				.30	
19,745		19,745	The Oaks	2.45	2.45						

For Lighting and Road Improvement Districts, See Page 7

SCHOOL DISTRICT TAX LEVIES—Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 55,750	$ 120	$ 55,630	Twin Oaks	$ 2.45	$ 2.45	$	$	$	$	$	$
16,440		16,440	Vallecitos	3.72	2.45	1.27		.22	.75	.30	
20,925	300	20,625	Valley	2.75	2.45	.30				.30	
27,680	120	27,560	Vesper	2.75	2.45	.30				.30	
9,820	120	9,700	Victor	2.75	2.45	.30				.30	
27,260	300	26,960	Viejas	2.45	2.45						
102,896		102,896	Vineyard	3.40	2.45	.95		.20	.75		
205,807	118,210	87,597	Vista	3.28	2.45	.83		.13	.70		
48,520		48,520	Wagner	2.45	2.45						
195,788	600	195,188	Warner	3.05	2.45	.60			.50	.10	
14,804		14,804	Watkins	2.75	2.45	.30				.30	
636,014	351,066	284,948	West Fallbrook	3.57	2.45	1.12		.22	.75	.15	
10,400	150	10,250	Willow Glen	2.45	2.45						

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY FROM 1874 TO 1916

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1896	$1.40	$1.80
1875	2.61		1897	1.57	1.97
1876	2.49		1898	1.55	1.95
1877	2.38		1899	1.60	2.10
1878	2.30		1900	1.58	2.08
1879	2.445		1901	1.65	2.25
1880	2.46		1902	1.75	2.25
1881	1.75		1903	1.65	2.25
1882	1.45		1904	1.75	2.25
1883	1.853		1905	1.65	2.25
1884	1.684		1906	1.65	2.25
1885	1.72		1907	1.60	2.20
1886	1.70		1908	1.50	2.10
1887	1.40	$1.60	1909	1.40	2.00
1888	1.18	1.50	1910	1.40	2.00
1889	1.85	2.15	1911	1.40	2.00
1890	1.42	1.72	1912	1.45	2.00
1891	1.30	1.70	1913	1.45	2.10
1892	1.12	1.42	1914	1.19	1.85
1893	1.50	1.85	1915	1.66	2.36
1894	1.38	1.73	1916	1.75	2.45
1895	1.65	2.00			

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
East San Diego	January	October	November
El Cajon	March	October	December
Escondido	May	October	November
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	January	June	November

For City Taxes write to City Tax Collector of any of above cities.

HEATH

FOR COUNTY INFORMATION

WRITE COUNTY AUDITOR'S OFFICE

TELEPHONE COUNTY AUDITOR'S OFFICE

CALL AT COUNTY AUDITOR'S OFFICE

DEPUTIES

A. B. CUNNINGHAM
A. D. LOWE
W. F. CHALMERS
H. W. OMO

YOURS TRULY

CHAUNCEY R. HAMMOND

AUDITOR SAN DIEGO COUNTY

SAN DIEGO, CALIFORNIA

TAX RATES

OF

SAN DIEGO COUNTY

CALIFORNIA

AND

USEFUL INFORMATION

FOR TAXPAYERS

TAX PAYERS' GUIDE

STATE AND COUNTY TAXES BECOME A LIEN on all taxable property at noon on the first Monday in March of each year.

TAX-PAYERS MUST FILE STATEMENT WITH COUNTY ASSESSOR of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

THE COUNTY BOARD OF EQUALIZATION MEETS on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

UNSECURED PERSONAL PROPERTY TAXES BECOME DUE AND PAYABLE on demand, to the County Assessor on the first Monday in March of each year.

THE STATE AND COUNTY TAX RATE is fixed by the County Board of Supervisors, on the first Tuesday after the first Monday in September, of each year.

TAXES ON REAL ESTATE AND PERSONAL PROPERTY ASSESSED WITH REAL ESTATE BECOME DUE AND PAYABLE to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the third Monday in October of each year, becoming delinquent at 6 o'clock P. M. on the first Monday in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 6 o'clock P. M. on the last Monday of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if so desired.

PENALTIES ARE APPLIED to all unpaid taxes as follows: Fifteen per cent is added to all First Installment of taxes unpaid on the first Monday in December, each year. Five per cent additional is added to all taxes unpaid on the last Monday in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on May 15th, each year.

THE DELINQUENT ROLL IS PUBLISHED on or before the fifth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

PROPERTY MAY BE REDEEMED at the County Auditor's office any time within five years after date of sale to the State.

REDEMPTION RATES

Interest at 7% per annum from date of sale to date of redemption on tax sale and all delinquencies. No interest or penalties on Tax Collector's penalties or costs.

Penalty is figured on taxes only—
10% Penalty for first 6 months to January 1st.
20% Penalty for second 6 months to July 1st.
30% Penalty for second year to July 1st.
40% Penalty for third year to July 1st.
45% Penalty for fourth year to July 1st.
50% Penalty for fifth year to July 1st.
Graduating penalties begin with the year 1894.

THE COUNTY TAX COLLECTOR WILL SELL AT PUBLIC AUCTION all property delinquent for the taxes of 1912, on or about June 30th, 1918, at the County Tax Collector's office, Court House, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1912 may be sold by the County Tax Collector at any time upon authorization of the State Controller.

IMPORTANT

WHEN REMITTING BY MAIL all remittances must be by Bank Draft, Post Office or Express Money Order, or by Certified Personal Checks only.

TO AVOID PENALTIES all remittances must be in the County Tax Collector's office before 6 o'clock P. M. on first Monday in December and last Monday in April of each year.

BEFORE REMITTING carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate, other than City and Town Lots	$ 9,929,558
City and Town Lots	43,789,181
Improvements on Real Estate other than City and Town Lots	1,509,230
Improvements on City and Town Lots	10,239,540
Improvements on Leased Land	103,515
Personal Property	6,793,586
Money and Solvent Credits	935,056
Total Non-Operative Property	$73,299,666
Operative Property	4,907,370
A., T. & S. F. Railway Co.	2,519,280
Pullman Company	42,035
Total Assessed Valuation of San Diego County, as shown by Assessment Roll of 1917	$80,769,351

ASSESSED VALUES

INSIDE CITIES

CITY	NET VALUATION
Chula Vista	$ 643,619
Coronado	2,026,445
East San Diego	1,191,335
El Cajon	186,090
Escondido	527,930
La Mesa	324,940
National City	1,446,763
Oceanside	310,017
San Diego	53,670,101

STATE, COUNTY, ROAD AND COUNTY LIBRARY TAX RATES

State Highway Bond Interest Fund	$ .036	
Highway Bond and Interest Fund	.11	
Contingent Fund	.41	
Salary Fund	.22	
Outside Indigent Fund	.087	
Hospital Fund	.15	
Forest Fire Fund	.005	
Highway Maintenance Fund	.10	
Bridge Fund	.15	
Tuberculous Camp Fund	.04	
Cantonment Fund	.212	
County High School Fund	.21	
County Schools General Fund	.22	
County Road Fund	.40	
Special County Road Fund	.20	
County Library Fund	.10	
State and Couty Rate (outside)	$ 2.65	$ 2.65
Less Road Tax	.60	
Less Library Tax	.10	
State and County Rate (inside)		$ 1.95

SPECIAL DISTRICTS

Assessed Values

DISTRICT	VALUATION
Alta Vista Road	$ 62,310
Road Improvement District No. 1	14,250
Road Improvement District No. 2	432,215

Tax Rates

DISTRICT	RATE
Alta Vista Road	$ 1.65
Road Improvement District No. 1	17.25
Road Improvement District No. 2	8.00

LIGHTING DISTRICTS

Assessed Values

DISTRICT	VALUATION
Kensington Park	71,470

Tax Rates

DISTRICT	RATE
Kensington Park	$ .70

County High Schools

And School Districts Comprising the Same

Coronado	Coronado
Valuation	$2,581,720

Cuyamaca Union	Anahuac Ballena Banner Bloomdale Cuyamaca Julian Mesa Grande Oak Grove Oberlin Orinoco Santa Ysabel Spencer Valley Spring Hill Warner
Valuation	$ 904,019

El Cajon Valley Union	Dehesa El Capitan El Cajon Hillsdale Jamacha Meridian
Valuation	$ 727,278

Escondido	Escondido Orange Glen Rincon
Valuation	$ 986,190

Fallbrook Union	De Luz Fallbrook Moro Vallecitos West Fallbrook
Valuation	$ 842,749

National	National
Valuation	$1,518,388

Oceanside-Carlsbad Union	Calavera Carlsbad Delpy Encinitas Laguna Libby Oceanside River San Luis Rey South Oceanside Vista
Valuation	$1,684,744

Ramona Union	Almond Earle Montecito Ramona Santa Maria Vineyard
Valuation	$ 437,875

Riverview Union	El Monte Foster Lakeside Lakeview Santee
Valuation	$ 822,935

San Diego	San Diego
Valuation	$53,854,156

Road District Valuations

District	Gross	Public Service Corporations	Net
First	$2,270,265	$ 213,662	$2,056,603
Second	2,801,960	161,310	2,640,650
Third	3,827,893	221,640	3,606,253
Fourth	1,572,358	25,370	1,546,988
Fifth	4,544,344	1,536,492	3,007,852

For Lighting and Road Improvement Districts, See Page 7

SCHOOL DISTRICT TAX LEVIES

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 574,615	$ 17,460	$ 557,155	Allison (in La Mesa City)	$ 2.63	$ 2.05	$ .58	$ .24	$	$	$ .34	$
			Allison (outside La Mesa City)	3.23	2.65	.58	.24			.34	
17,223		17,223	Aliso	2.65	2.65						
12,040		12,040	Almond	4.12	2.65	1.47		.27	.75	.45	
53,945	400	53,545	Alpine Center	3.10	2.65	.45				.45	
58,885		58,885	Alta	3.29	2.65	.64	.26			.38	
40,465		40,465	Anahuac	3.25	2.65	.67			.37	.30	
58,852	300	58,552	Ballena	3.02	2.65	.37			.37		
54,495	200	54,295	Banner	3.02	2.65	.37			.37		
20,533	530	20,203	Bear Valley	2.65	2.65						
176,030	980	175,050	Bernardo	2.65	2.65						
75,064	300	74,764	Bloomdale	3.02	2.65	.37			.37		
306,270	7,400	298,870	Bonita	2.65	2.65						
96,740	53,740	42,920	Buena (in Vista Union)	3.42	2.65	.77	.40			.37	
67,410	165	67,245	Calavera	2.76	2.65	.11		.11			
62,957	32,045	30,912	Campo	3.25	2.65	.60	.60				
220,562	80,617	139,945	Cardiff	2.95	2.65	.30	.30				
230,933	76,703	154,230	Carlsbad	2.82	2.65	.17		.11		.06	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 804,174	$ 49,810	$ 754,364	Chula Vista (in City)	$ 3.07	$ 2.05	$ 1.02	$ .47	$	$	$ .45	$ .10
			Chula Vista (outside City)	3.67	2.65	1.02	.47			.45	.10
14,125		14,125	Clamar	2.65	2.65						
49,575	720	48,855	Clover Flat	2.65	2.65						
2,684,077	102,357	2,581,720	Coronado (in City)	3.11	1.95	1.16	.24		.37	.45	.10
			Coronado (outside City)	3.81	2.65	1.16	.24		.37	.45	.10
155,660		155,660	Corte Madero	2.65	2.65						
30,523	240	30,283	Cottonwood	3.10	2.65	.45				.45	
69,705		69,705	Cuyamaca	3.02	2.65	.37			.37		
31,245	300	30,945	Dehesa	3.34	2.65	.69		.11	.28	.30	
358,406	101,661	256,745	Del Mar	2.75	2.65	.10				.10	
50,572	7,200	43,372	Delpy (in Vista Union)	3.53	2.65	.88	.40	.11		.37	
481,594	186,479	295,115	De Luz	3.15	2.65	.50		.17	.13	.20	
71,278	300	70,978	Descanso	2.65	2.65						
27,580	200	27,380	Dulzura	3.10	2.65	.45				.45	
54,065	160	53,905	Earle	3.82	2.65	1.17		.27	.75	.15	
1,137,600	30,120	1,103,480	East San Diego (in City)	3.03	2.05	.98	.43			.45	.10
			East San Diego (outside City)	3.63	2.65	.98	.43			.45	.10

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 76,785	$ 300	$ 76,485	East San Pasqual	$ 2.65	$ 2.65	$0	$	$	$	$	$
306,970	11,180	295,790	El Cajon (in City)	2.92	2.05	.87	.20	.11	.28	.28	
			El Cajon (outside City)	3.52	2.65	.87	.20	.11	.28	.28	
33,650	240	33,410	El Capitan	3.04	2.65	.39		.11	.28		
51,980	740	51,240	El Monte	4.03	2.65	1.38	.20	.33	.75	.10	
225,214	96,619	128,595	Encinitas	3.46	2.65	.81	.70	.11			
842,235	75,010	767,225	Escondido (in City)	3.49	1.95	1.54	.32		.67	.45	.10
			Escondido (outside City)	4.19	2.65	1.54	.32		.67	.45	.10
76,005		76,005	Fallbrook	2.95	2.65	.30		.17	.13		
173,490	5,500	167,990	Foster	4.14	2.65	1.49	.52	.22	.75		
14,194		14,194	Fresno	2.65	2.65						
36,155		36,155	Glencoe	2.94	2.65	.29				.29	
272,136	1,040	271,096	Grantville	3.05	2.65	.40	.40				
27,921		27,921	Green Valley	2.65	2.65						
177,645	26,390	151,255	Highland	3.75	2.65	1.10				1.10	
35,490	500	35,490	Hillsdale	3.04	2.65	.39		.11	.28		
33,592		33,592	Honey Springs	2.92	2.65	.27				.27	
8,245	350	7,895	Jacumba	3.10	2.65	.45				.45	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 84,995	$ 580	$ 84,415	Jamacha	$ 3.34	$ 2.65	$ .69	$	$ .11	$ .28	$ .30	$
82,670	480	82,190	Jamul	2.80	2.65	.15				.15	
24,745		24,745	Japatul	2.88	2.65	.23				.23	
51,038	240	50,798	Julian	3.71	2.65	1.06	.40		.37	.29	
220,764	86,284	134,480	Laguna	2.76	2.65	.11		.11			
248,015	10,090	237,925	Lakeside	4.62	2.65	1.97	.70	.33	.75	.19	
64,375	800	63,575	Lakeview	4.42	2.65	1.77	.40	.33	.75	.29	
220,220	1,900	218,320	La Mesa Heights (in La Mesa City)	2.90	2.05	.85	.40			.45	
			La Mesa Heights (outside " ")	3.50	2.65	.85	.40			.45	
156,665	2,000	154,665	La Presa	2.65	2.65						
337,805	11,180	326,625	Lemon Grove (in La Mesa City)	2.52	2.05	.47	.15			.32	
			Lemon Grove (outside La Mesa City)	3.12	2.65	.47	.15			.32	
394,523	102,460	292,063	Libby	2.76	2.65	.11		.11			
17,760		17,760	Lilac	3.10	2.65	.45				.45	
32,480		32,480	Las Flores	2.93	2.65	.28				.28	
248,028	300	247,728	Meridian (in El Cajon City)	2.86	2.05	.81		.11	.28	.42	
			Meridian (outside El Cajon City)	3.46	2.65	.81		.11	.28	.42	
55,775		55,775	Merton	2.65	2.65						

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 46,393	$ 300	$ 46,093	Mesa Grande	$ 3.02	$ 2.65	$ .37	$	$	$ .37	$	$
198,715	1,100	197,615	Miramar	3.07	2.65	.42				.42	
67,857		67,857	Monserrate	3.06	2.65	.41				.41	
29,685		29,685	Montecito	4.12	2.65	1.47		.27	.75	.45	
32,700		32,700	Monument	2.65	2.65						
15,175		15,175	Moosa	2.65	2.65						
89,398		89,398	Moro	2.95	2.65	.30		.17	.13		
51,820	340	51,480	Mt. Fairview	3.01	2.65	.36				.36	
5,010		5,010	Mountain View	2.65	2.65						
1,931,803	413,415	1,518,388	National (in City)	3.24	1.95	1.29	.12	.23	.55	.30	.09
			National (outside City)	3.94	2.65	1.29	.12	.23	.55	.30	.09
643,830	21,200	622,630	Normal Heights	3.42	2.65	.77	.32			.45	
74,770		74,770	Oakdale	2.65	2.65						
75,421	600	74,821	Oak Grove	3.02	2.65	.37			.37		
21,357		21,357	Oberlin	3.42	2.65	.77	.40		.37		
721,053	306,598	414,455	Oceanside (in City)	2.51	1.95	.56		.11		.45	
			Oceanside (outside City)	3.21	2.65	.56		.11		.45	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 232,695	$ 2,570	$ 230,125	Oceanview (in City of San Diego)	$ 2.49	$ 1.95	$ .54	$ .24	$	$	$ .30	$ .....
			Oceanview (outside City of San Diego)	3.19	2.65	.54	.24	.....	.....	.30	.....
44,048	.....	44,048	Olivenhain	2.91	2.65	.26	.....	.....	.....	.26	.....
117,645	.....	117,645	Oneonta	2.65	2.65	.....	.....	.....	.....	.....	.....
139,170	180	138,990	Orange Glen	3.48	2.65	.83	.....	.....	.67	.16	.....
51,435	.....	51,435	Orinoco	3.47	2.65	.82	.....	.....	.37	.45	.....
363,510	25,145	338,365	Otay	2.65	2.65	.....	.....	.....	.....	.....	.....
165,745	3,100	162,645	Pauma	3.10	2.65	.45	.....	.....	.....	.45	.....
32,905	8,320	24,585	Potrero	3.63	2.65	.98	.80	.....	.....	.18	.....
105,925	1,300	104,625	Poway	2.65	2.65	.....	.....	.....	.....	.....	.....
183,945	3,720	180,225	Ramona	4.12	2.65	1.47	.....	.27	.75	.45	.....
193,295	80,660	112,635	Richland	2.65	2.65	.....	.....	.....	.....	.....	.....
80,155	180	79,975	Rincon	3.47	2.65	.82	.....	.....	.67	.15	.....
276,635	65,730	210,905	River	2.76	2.65	.11	.....	.11	.....	.....	.....
			San Diego (in City)	2.65	1.95	.70	.09	.07	.19	.30	.05
58,410,473	4,556,317	53,854,156	San Diego (outside City)	3.35	2.65	.70	.09	.07	.19	.30	.05
			San Diego (in East San Diego)	2.75	2.05	.70	.09	.07	.19	.30	.05
116,235	.....	116,235	San Dieguito	2.65	2.65	.....	.....	.....	.....	.....	.....

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 27,115	$	$ 27,115	San Felipe	$ 2.65	$ 2.65	$	$	$	$	$	$
127,351	48,540	78,811	San Luis Rey	3.11	2.65	.46	.30	.11		.05	
184,150	80,060	104,090	San Marcos	2.65	2.65						
138,768		138,768	San Miguel	2.65	2.65						
68,080	300	67,780	San Pasqual	2.65	2.65						
44,845	120	44,725	Santa Maria	3.67	2.65	1.02		.27	.75		
62,864	360	62,504	Santa Ysabel	3.29	2.65	.64			.37	.27	
311,085	8,880	302,205	Santee	3.73	2.65	1.08		.33	.75		
101,010	24,690	76,320	San Ysidro	4.00	2.65	1.35	.90			.45	
82,177	1,020	81,157	Soledad	2.92	2.65	.27				.27	
133,597	59,747	73,850	South Oceanside	2.86	2.65	.21		.11		.10	
246,415	5,300	241,115	South San Diego	2.65	2.65						
46,454		46,454	Spencer Valley	3.24	2.65	.59			.37	.22	
19,958	120	19,838	Spring Hill	3.47	2.65	.82			.37	.45	
227,035	8,200	218,835	Sunnyside	2.96	2.65	.31	.11			.20	
4,210	120	4,090	Tecate	3.10	2.65	.45				.45	
36,580		36,580	Tenaja	3.04	2.65	.39				.39	
19,033		19,033	The Oaks	2.81	2.65	.16				.16	

For Lighting and Road Improvement Districts, See Page 7

SCHOOL DISTRICT TAX LEVIES — Continued

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kinder-garten
$ 56,485	$ 120	$ 56,365	Twin Oaks	$ 2.65	$ 2.65	$	$	$	$	$	$
17,710		17,710	Vallecitos	3.22	2.65	.57		.17	.13	.27	
24,530	300	24,230	Valley	3.05	2.65	.40				.40	
21,878	120	21,758	Vesper	3.10	2.65	.45				.45	
9,170	120	9,050	Victor	2.65	2.65						
29,800	300	29,500	Viejas	3.10	2.65	.45				.45	
117,295		117,295	Vineyard	3.77	2.65	1.12		.27	.75	.10	
208,948	122,210	86,738	Vista (Vista Union)	3.53	2.65	.88	.40	.11		.37	
46,830		46,830	Wagner	2.65	2.65						
241,598	600	240,998	Warner	3.02	2.65	.37			.37		
13,410		13,410	Watkins	2.95	2.65	.30				.30	
729,784	364,673	365,111	West Fallbrook	3.15	2.65	.50		.17	.13	.20	
10,150		10,150	Willow Glen	2.65	2.65						

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY FROM 1874 TO 1917

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1896	$1.40	$1.80
1875	2.61		1897	1.57	1.97
1876	2.49		1898	1.55	1.95
1877	2.38		1899	1.60	2.10
1878	2.30		1900	1.58	2.08
1879	2.445		1901	1.65	2.25
1880	2.46		1902	1.75	2.25
1881	1.75		1903	1.65	2.25
1882	1.45		1904	1.75	2.25
1883	1.853		1905	1.65	2.25
1884	1.684		1906	1.65	2.25
1885	1.72		1907	1.60	2.20
1886	1.70		1908	1.50	2.10
1887	1.40	$1.60	1909	1.40	2.00
1888	1.18	1.50	1910	1.40	2.00
1889	1.85	2.15	1911	1.40	2.00
1890	1.42	1.72	1912	1.45	2.00
1891	1.30	1.70	1913	1.45	2.10
1892	1.12	1.42	1914	1.19	1.85
1893	1.50	1.85	1915	1.66	2.36
1894	1.38	1.73	1916	1.75	2.45
1895	1.65	2.00	1917	1.95	2.65

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
East San Diego (Same as State and County)	March	October	1st Instal't 1st Mon. Dec. 2d Instal't Last Mon. Apr.
El Cajon	March	October	December
Escondido	May	October	November
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	January	June	November

For City Taxes write to City Tax Collector of any of above cities.

TAX RATES
1918

SAN DIEGO COUNTY
CALIFORNIA

USEFUL INFORMATION
FOR
TAXPAYERS

TAX RATES

SAN DIEGO COUNTY

CALIFORNIA

1918

Published by
Board of Supervisors
San Diego County

TAX PAYERS' GUIDE

STATE AND COUNTY TAXES BECOME A LIEN on all taxable property at noon on the first Monday in March of each year.

TAX-PAYERS MUST FILE STATEMENT WITH COUNTY ASSESSOR of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

THE COUNTY BOARD OF EQUALIZATION MEETS on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

UNSECURED PERSONAL PROPERTY TAXES BECOME DUE AND PAYABLE on demand, to the County Assessor on the first Monday in March of each year.

THE STATE AND COUNTY TAX RATE is fixed by the County Board of Supervisors, on the first Tuesday after the first Monday in September, of each year.

TAXES ON REAL ESTATE AND PERSONAL PROPERTY ASSESSED WITH REAL ESTATE BECOME DUE AND PAYABLE to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the third Monday in October of each year, becoming delinquent at 6 o'clock P. M. on the first Monday in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 6 o'clock P. M. on the last Monday of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if so desired.

PENALTIES ARE APPLIED to all unpaid taxes as follows: Fifteen per cent is added to all First Installment of taxes unpaid on the first Monday in December, each year. Five per cent additional is added to all taxes unpaid on the last Monday in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on May 15th, each year.

THE DELINQUENT ROLL IS PUBLISHED on or before the fifth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

PROPERTY MAY BE REDEEMED at the County Auditor's office any time within five years after date of sale to the State.

REDEMPTION RATES

Interest at 7% per annum from date of sale to date of redemption on tax sale and all delinquencies. No interest or penalties on Tax Collector's penalties or costs.

Penalty is figured on taxes only—
10% Penalty for first 6 months to January 1st.
20% Penalty for second 6 months to July 1st.
30% Penalty for second year to July 1st.
40% Penalty for third year to July 1st.
45% Penalty for fourth year to July 1st.
50% Penalty for fifth year to July 1st.
Graduating penalties begin with the year 1894.

THE COUNTY TAX COLLECTOR WILL SELL AT PUBLIC AUCTION all property delinquent for the taxes of 1913, on or about June 30th, 1919, at the County Tax Collector's office, Court House, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1913 may be sold by the County Tax Collector at any time upon authorization of the State Controller.

IMPORTANT

WHEN REMITTING BY MAIL all remittances must be by Bank Draft, Post Office or Express Money Order, or by Certified Personal Checks only.

TO AVOID PENALTIES all remittances must be in the County Tax Collector's office before 6 o'clock P. M. on first Monday in December and last Monday in April of each year.

BEFORE REMITTING carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate, other than City and Town Lots	$10,275,167
City and Town Lots	43,457,532
Improvements on Real Estate other than City and Town Lots	1,555,230
Improvements on City and Town Lots	10,604,490
Improvements on Leased Land	77,490
Personal Property	8,389,249
Money and Solvent Credits	1,586,453
Total Non-Operative Property	$75,945,611
Operative Property	5,475,860
A., T. & S. F. Railway Co.	2,344,164
Pullman Company	62,128
Total Assessed Valuation of San Diego County, as shown by Assessment Roll of 1917	$83,827,763

ASSESSED VALUES

Inside Cities

CITY	NET VALUATION
Chula Vista	$ 784,485
Coronado	2,080,979
East San Diego	1,202,947
El Cajon	88,120
Escondido	551,576
La Mesa	358,005
National City	1,452,310
Oceanside	331,763
San Diego	55,354,588

STATE, COUNTY, ROAD AND COUNTY LIBRARY TAX RATES

State Highway Bond Interest Fund	$ .045	
Highway Bond and Interest Fund	.108	
Contingent Fund	.41	
Salary Fund	.19	
Outside Indigent Fund	06	
Detention Home	.01	
Hospital Fund	.21	
Forest Fire Fund	.005	
Highway Maintenance Fund	15	
Bridge Fund	.292	
County High School Fund	.20	
County Schools General Fund	.21	
County Road Fund	.40	
Special County Road Fund	.20	
County Library Fund	.10	
State and County Rate (outside)	$ 2.59	$ 2.59
Less Road Tax	.60	
Less Library Tax	.10	
State and County Rate (inside)		$ 1.89

SPECIAL DISTRICTS

Assessed Values

DISTRICT	VALUATION
Alta Vista Road	$ 64,490
Road Improvement District No. 1	14,530
Road Improvement District No. 2	429,650
Road Improvement District No. 5	88,765

Tax Rates

DISTRICT	RATE
Alta Vista Road	$ 1.52
Road Improvement District No. 1	16.10
Road Improvement District No. 2	8.00
Road Improvement District No. 5	5.00

LIGHTING DISTRICTS

Assessed Values

DISTRICT	VALUATION
Fallbrook	$ 34,510
Imperial Beach	39,815
Kensington Park	72,390
Normal Heights	557,813
Sierra Vista	17,915

Tax Rates

DISTRICT	RATE
Fallbrook	$ 2.00
Imperial Beach	3.00
Kensington Park	.65
Normal Heights	1.15
Sierra Vista	4.50

County High Schools

And School Districts Comprising the Same

Coronado	Coronado
Valuation	$2,636,702

Cuyamaca Union	Anahuac Ballena Banner Bloomdale Cuyamaca Julian Mesa Grande Oak Grove Oberlin Orinoco Santa Ysabel Spencer Valley Spring Hill Warner
Valuation	$ 941,026

El Cajon Valley Union	Dehesa El Capitan El Cajon Hillsdale Jamacha Meridian
Valuation	$ 717,635

Escondido	Escondido Orange Glen Rincon
Valuation	$1,052,530

Fallbrook Union	De Luz Fallbrook Moro Vallecitos West Fallbrook
Valuation	$ 953,698

National	National
Valuation	$1,538,725

Oceanside-Carlsbad Union: Calavera, Carlsbad, Delpy, Encinitas, Laguna, Libby, Oceanside, River, San Luis Rey, South Oceanside, Vista

Valuation.....$1,905,698

Ramona Union: Almond, Earle, Montecito, Ramona, Santa Maria, Vineyard

Valuation.....$ 443,100

Riverview Union: El Monte, Foster, Lakeside, Lakeview, Santee

Valuation.....$ 827,883

San Diego.....San Diego

Valuation.....$55,604,763

Road District Valuations

District	Gross	Public Service Corporations	Net
First	$2,416,931	$ 241,805	$2,175,126
Second	2,803,924	134,150	2,669,774
Third	4,080,164	210,534	3,869,630
Fourth	1,549,313	32,820	1,516,493
Fifth	4,714,238	1,446,085	3,268,153

SCHOOL DISTRICT TAX LEVIES

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 583,262	$ 23,490	$ 559,772	Allison (in La Mesa City)	$ 2.75	$ 1.99	$ .76	$ .55	$	$	$ .21	$
			Allison (outside La Mesa City)	3.35	2.59	.76	.55			.21	
19,710		19,710	Aliso	2.59	2.59						
12,433		12,433	Almond	3.60	2.59	1.01		.26	.75		
52,770	400	52,370	Alpine Center	2.79	2.59	.20				.20	
69,565		69,565	Alta	3.11	2.59	.52	.25			.27	
42,470		42,470	Anahuac	3.06	2.59	.47			.47		
44,430	300	44,130	Ballena	3.06	2.59	.47			.47		
50,780	200	50,580	Banner	3.06	2.59	.47			.47		
22,214	530	21,684	Bear Valley	2.59	2.59						
211,945	980	210,965	Bernardo	2.59	2.59						
71,715	300	71,415	Bloomdale	3.06	2.59	.47			.47		
344,608		344,608	Bonita	2.68	2.59	.09				.09	
90,299	50,339	39,960	Buena (in Vista Union)	3.30	2.59	.71	.45			.26	
79,308	150	79,158	Calavera	3.47	2.59	.88		.10	.66	.12	
55,521	23,535	31,986	Campo	3.19	2.59	.60	.60				
220,583	76,988	143,595	Cardiff	3.36	2.59	.77	.65			.12	
226,440	73,265	153,175	Carlsbad	3.51	2.59	.92		.10	.66	.16	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 915,255	48,960	$ 866,295	Chula Vista (in City)	$ 2.84	$ 1.99	$ .85	$ .30	$	$	$ .45	$ .10
			Chula Vista (Outside City)	3.44	2.59	.85	.30			.45	.10
12,170		12,170	Clamar	2.59	2.59						
48,875	720	48,155	Clover Flat	3.04	2.59	.45				.45	
2,743,152	106,450	2,636,702	Coronado (in City)	3.27	1.89	1.38	.27		.60	.45	.06
			Coronado (outside City)	3.97	2.59	1.38	.27		.60	.45	.06
152,145		152,145	Corte Madero	2.59	2.59						
41,520	240	41,280	Cottonwood	2.59	2.59						
80,595		80,595	Cuyamaca	3.06	2.59	.47			.47		
33,330	300	33,030	Dehesa	3.52	2.59	.93		.04	.44	.45	
346,808	97,588	249,220	Del Mar	2.59	2.59						
48,956	6,761	42,195	Delpy (in Vista Union)	4.06	2.59	1.47	.45	.10	.66	.26	
462,237	177,537	284,700	De Luz	3.02	2.59	.43		.20	.23		
77,256	300	76,956	Descanso	3.01	2.59	.42				.42	
31,995	200	31,795	Dulzura	2.82	2.59	.23				.23	
44,730	160	44,570	Earle	3.76	2.59	1.17		.26	.75	.16	
1,147,337	32,120	1,115,217	East San Diego (in City)	2.85	1.99	.86	.35			.41	.10
			East San Diego (outside City)	3.45	2.59	.86	.35			.41	.10

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 75,755	$ 300	$ 75,455	East San Pasqual (San Pasqual Union)	$ 2.84	$ 2.59	$ .25	$	$	$	$ .25	$
304,775	16,680	288,095	El Cajon (in City)	2.98	1.99	.99	.22	.04	.44	.29	
			El Cajon (outside City)	3.58	2.59	.99	.22	.04	.44	.29	
35,430	240	35,190	El Capitan	3.07	2.59	.48		.04	.44		
47,670	990	46,680	El Monte	4.15	2.59	1.56	.25	.26	.75	.30	
204,739	91,989	112,750	Encinitas	4.09	2.59	1.50	.70	.10	.66	.04	
881,273	73,728	807,545	Escondido (in City)	3.32	1.89	1.43	.27		.67	.39	.10
			Escondido (outside City)	4.02	2.59	1.43	.27		.67	.39	.10
78,205		78,205	Fallbrook	3.02	2.59	.43		.20	.23		
169,467	100	169,367	Foster	4.10	2.59	1.51	.50	.22	.75	.04	
14,705		14,705	Fresno	2.79	2.59	.20				.20	
24,665		24,665	Glencoe	3.04	2.59	.45				.45	
298,150	1,940	296,210	Grantville	2.94	2.59	.35	.35				
30,820		30.820	Green Valley	2.59	2.59						
176,420	28,390	148,030	Highland	2.86	2.59	.27				.27	
36,085	500	35,585	Hillsdale	3.42	2.59	.83		.04	.44	.35	
25,855		25,855	Honey Springs	2.89	2.59	.30				.30	
32,000	450	31,550	Jacumba	2.59	2.59						

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES – CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 89,205	$ 580	$ 88,625	Jamacha	$ 3.30	$ 2.59	$ .71	$	$ .04	$ .44	$ .23	$
80,670	480	80,190	Jamul	2.96	2.59	.37				.37	
25,335		25,335	Japatul	2.59	2.59						
62,035	240	61,795	Julian	3.86	2.59	1.27	.40		.47	.40	
222,829	82,628	140,201	Laguna	3.46	2.59	.87		.10	.66	.11	
251,775	8,790	242,985	Lakeside	4.67	2.59	2.08	.72	.26	.75	.35	
66,680	1,050	65,630	Lakeview	4.45	2.59	1.86	.40	.26	.75	.45	
288,880	2,400	286,480	La Mesa Heights (in La Mesa City)	2.63	1.99	.64	.25			.39	
			La Mesa Heights (outside " ")	3.23	2.59	.64	.25			.39	
159,780		159,780	La Presa	2.59	2.59						
29,610		29,610	Las Flores	2.89	2.59	.30				.30	
346,820	13,730	333,090	Lemon Grove (in La Mesa City)	2.57	1.99	.58	.15			.43	
			Lemon Grove (outside La Mesa City)	3.17	2.59	.58	.15			.43	
450,976	95,411	355,565	Libby	3.45	2.59	.86		.10	.66	.10	
21,290		21,290	Lilac	2.89	2.59	.30				.30	
237,410	300	237,110	Meridian (in El Cajon City)	2.75	1.99	.76		.04	.44	.28	
			Meridian (outside El Cajon City)	3.35	2.59	.76		.04	.44	.28	
60,270		60,270	Merton	2.59	2.59						

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 50,313	$ 300	$ 50,013	Mesa Grande	$ 3.06	$ 2.59	$ .47	$	$	$ .47	$	$
230,411	34,970	195,441	Miramar	2.59	2.59						
72,635		72,635	Monserrate	3.04	2.59	.45				.45	
37,810		37,810	Montecito	3.60	2.59	1.01		.26	.75		
31,990		31,990	Monument	2.79	2.59	.20				.20	
10,990		10,990	Moosa	2.59	2.59						
92,283	1,190	91,093	Moro	3.39	2.59	.80		.20	.23	.37	
49,805	640	49,165	Mt. Fairview	3.04	2.59	.45				.45	
9,365		9,365	Mountain View	3.04	2.59	.45				.45	
1,799,800	261,075	1,538,725	National (in City)	3.45	1.89	1.56	.12	.20	.72	.42	.10
			National (outside City)	4.15	2.59	1.56	.12	.20	.72	.42	.10
648,220	21,950	626,270	Normal Heights	3.34	2.59	.75	.30			.45	
74,350		74,350	Oakdale	2.67	2.59	.08				.08	
73,795	600	73,195	Oak Grove	3.06	2.59	.47			.47		
814,045	297,552	516,493	Oceanside (in City)	2.88	1.89	.99		.10	.66	.45	
			Oceanside (outside City)	3.58	2.59	.99		.10	.66	.23	
229,500	3,420	226,080	Oceanview (in City of San Diego)	2.54	1.89	.65	.20			.45	
			Oceanview (outside City of San Diego)	3.24	2.59	.65	.20			.45	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 45,695	$	$ 45,695	Olivenhain	$ 3.01	$ 2.59	$ .42	$	$	$	$ .42	$
121,830		121,830	Oneonta	2.59	2.59						
154,480	180	154,300	Orange Glen	3.26	2.59	.67			.67		
53,045		53,045	Orinoco	3.51	2.59	.92			.47	.45	
314,340	17,765	296,575	Otay	2.59	2.59						
176,820	3,100	173,720	Pauma	2.87	2.59	.28				.28	
29,585	8,050	21,535	Potrero	3.54	2.59	.95	.95				
108,785	1,300	107,485	Poway	2.59	2.59						
200,505	3,720	196,785	Ramona	4.05	2.59	1.46		.26	.75	.45	
200,614	75,424	125,190	Richland	2.59	2.59						
90,865	180	90,685	Rincon	3.39	2.59	.80			.67	.13	
303,316	61,786	241,530	River	3.35	2.59	.76		.10	.66		
			San Diego (in City)	2.61	1.89	.72	.07	.05	.23	.30	.07
60,601,580	4,996,817	55,604,763	San Diego (outside City)	3.31	2.59	.72	.07	.05	.23	.30	.07
			San Diego (in East San Diego)	2.71	1.99	.72	.07	.05	.23	.30	.07
117,165		117,165	San Dieguito	2.64	2.59	.05				.05	
33,965		33,965	San Felipe	2.85	2.59	.26				.26	
139,006	46,465	92,541	San Luis Rey	3.52	2.59	.93		.10	.66	.17	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 189,138	$ 75,218	$ 113,920	San Marcos	$ 2.59	$ 2.59	$	$	$	$	$	$
143,835		143,835	San Miguel	2.59	2.59						
70,595	300	70,295	San Pasqual (San Pasqual Union)	2.84	2.59	.25				.25	
38,405	120	38,285	Santa Maria	3.85	2.59	1.26		.26	.75	.25	
73,840	360	73,480	Santa Ysabel	3.32	2.59	.73			.47	.26	
315,201	11,980	303,221	Santee	3.81	2.59	1.22		.26	.75	.21	
99,740	24,660	75,080	San Ysidro	3.58	2.59	.99	.90			.09	
87,905	1,020	86,885	Soledad	2.86	2.59	.27				.27	
134,311	56,259	78,052	South Oceanside	3.49	2.59	.90		.10	.66	.14	
248,545	6,600	241,945	South San Diego	2.74	2.59	.15				.15	
38,243		38,243	Spencer Valley	3.36	2.59	.77			.47	.30	
20,570	120	20,450	Spring Hill	3.06	2.59	.47			.47		
228,190		228,190	Sunnyside	2.80	2.59	.21	.15			.06	
4,725	120	4,605	Tecate	3.04	2.59	.45				.45	
34,870		34,870	Tenaja	2.59	2.59						
19,105		19,105	The Oaks	2.72	2.59	.13				.13	
59,670	120	59,550	Twin Oaks	2.59	2.59						
17,600		17,600	Vallecitos	3.32	2.59	.73		.20	.23	.30	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kinder-garten
28,465	300	28,165	Valley (Valley Center Union)	3.00	2.59	.41				.41	
23,242	120	23,122	Vesper (Valley Center Union)	3.00	2.59	.41				.41	
10,610	120	10,490	Victor	3.04	2.59	.45				.45	
30,095	300	29,795	Viejas	3.04	2.59	.45				.45	
113,217		113,217	Vineyard	3.71	2.59	1.12		.26	.75	.11	
208,109	114,071	94,038	Vista (Vista Union)	4.06	2.59	1.47	.45	.10	.66	.26	
57,745		57,745	Wagner	2.59	2.59						
282,215	600	281,615	Warner	3.06	2.59	.47			.47		
15,390		15,390	Watkins (Valley Center Union)	3.00	2.59	.41				.41	
815,151	333,051	482,100	West Fallbrook	3.06	2.59	.47		.20	.23	.04	
10,635		10,635	Willow Glen	2.99	2.59	.40				.40	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY FROM 1874 TO 1918

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1896	$1.40	$1.80
1875	2.61		1897	1.57	1.97
1876	2.49		1898	1.55	1.95
1877	2.38		1899	1.60	2.10
1878	2.30		1900	1.58	2.08
1879	2.445		1901	1.65	2.25
1880	2.46		1902	1.75	2.25
1881	1.75		1903	1.65	2.25
1882	1.45		1904	1.75	2.25
1883	1.853		1905	1.65	2.25
1884	1.684		1906	1.65	2.25
1885	1.72		1907	1.60	2.20
1886	1.70		1908	1.50	2.10
1887	1.40	$1.60	1909	1.40	2.00
1888	1.18	1.50	1910	1.40	2.00
1889	1.85	2.15	1911	1.40	2.00
1890	1.42	1.72	1912	1.45	2.00
1891	1.30	1.70	1913	1.45	2.10
1892	1.12	1.42	1914	1.19	1.85
1893	1.50	1.85	1915	1.66	2.36
1894	1.38	1.73	1916	1.75	2.45
1895	1.65	2.00	1917	1.95	2.65
			1918	1.89	2.59

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
East San Diego (Same as State and County)	March	October	1st Instal't 1st Mon. Dec. 2d Instal't Last Mon. Apr.
El Cajon	March	October	December
Escondido	May	October	November
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	January	June	November

For City Taxes write to City Tax Collector of any of above cities.

TAX RATES

1919

SAN DIEGO COUNTY

CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES

SAN DIEGO COUNTY

CALIFORNIA

1919

Published by
Board of Supervisors
San Diego County

TAX PAYERS' GUIDE

STATE AND COUNTY TAXES BECOME A LIEN on all taxable property at noon on the first Monday in March of each year.

TAX-PAYERS MUST FILE STATEMENT WITH COUNTY ASSESSOR of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

THE COUNTY BOARD OF EQUALIZATION MEETS on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

UNSECURED PERSONAL PROPERTY TAXES BECOME DUE AND PAYABLE on demand, to the County Assessor on the first Monday in March of each year.

THE STATE AND COUNTY TAX RATE is fixed by the County Board of Supervisors, on the first Tuesday after the first Monday in September, of each year.

TAXES ON REAL ESTATE AND PERSONAL PROPERTY ASSESSED WITH REAL ESTATE BECOME DUE AND PAYABLE to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the third Monday in October of each year, becoming delinquent at 6 o'clock P. M. on the first Monday in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 6 o'clock P. M. on the last Monday of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if so desired.

PENALTIES ARE APPLIED to all unpaid taxes as follows: Fifteen per cent is added to all First Installment of taxes unpaid on the first Monday in December, each year. Five per cent additional is added to all taxes unpaid on the last Monday in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on May 15th, each year.

THE DELINQUENT ROLL IS PUBLISHED on or before the fifth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

PROPERTY MAY BE REDEEMED at the County Auditor's office any time within five years after date of sale to the State.

REDEMPTION RATES

Interest at 7% per annum from date of sale to date of redemption on tax sale and all delinquencies. No interest or penalties on Tax Collector's penalties or costs.

Penalty is figured on taxes only—
10% Penalty for first 6 months to January 1st.
20% Penalty for second 6 months to July 1st.
30% Penalty for second year to July 1st.
40% Penalty for third year to July 1st.
45% Penalty for fourth year to July 1st.
50% Penalty for fifth year to July 1st.
Graduating penalties begin with the year 1894.

THE COUNTY TAX COLLECTOR WILL SELL AT PUBLIC AUCTION all property delinquent for the taxes of 1914, on or about June 30th, 1920, at the County Tax Collector's office, Court House, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1914 may be sold by the County Tax Collector at any time upon authorization of the State Controller.

IMPORTANT

WHEN REMITTING BY MAIL all remittances must be by Bank Draft, Post Office or Express Money Order, or by Certified Personal Checks only.

TO AVOID PENALTIES all remittances must be in the County Tax Collector's office before 6 o'clock P. M. on first Monday in December and last Monday in April of each year.

BEFORE REMITTING carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate, other than City and Town Lots	$10,188,064
City and Town Lots	43,548,809
Improvements on Real Estate other than City and Town Lots	1,648,535
Improvements on City and Town Lots	10,757,920
Improvements on Leased Land	138,355
Personal Property	9,283,463
Money and Solvent Credits	698,402
Total Non-Operative Property	$76,263,548
Operative Property	5,505,130
A., T. & S. F. Railway Co.	2,407,540
Pullman Company	61,764
Total Assessed Valuation of San Diego County, as shown by Assessment Roll of 1919	$84,237,982

ASSESSED VALUES

INSIDE CITIES

CITY	NET VALUATION
Chula Vista	$724,859
Coronado	2,042,611
East San Diego	1,214,645
El Cajon	89,385
Escondido	592,562
La Mesa	344,345
National City	1,463,210
Oceanside	340,500
San Diego	55,752,264

STATE, COUNTY, ROAD AND COUNTY LIBRARY TAX RATES

State Highway Bond Interest Fund	$ .06	
Highway Bond and Interest Fund	.10	
Contingent Fund	.40	
Salary Fund	.17	
Outside Indigent Fund	.05	
Indigent Blind	.002	
Detention Home	.015	
Hospital Fund	.13	
Immigration	.006	
Forest Fire Fund	.007	
Highway Maintenance Fund	.15	
Bridge Fund	.17	
County High School Fund	.27	
County Schools General Fund	.36	
County Road Fund	.40	
Special County Road Fund	.20	
County Library Fund	.10	
State and County Rate (outside)	$ 2.59	$ 2.59
Less Road Tax	.60	
Less Library Tax	.10	
State and County Rate (inside)		$ 1.89

SPECIAL DISTRICTS

Assessed Values

DISTRICT	VALUATION
Alta Vista Road	$ 64,210
Road Improvement District No. 1	14,370
Road Improvement District No. 2	428,435
Road Improvement District No. 5	89,115

Tax Rates

DISTRICT	RATE
Alta Vista Road	$ .60
Road Improvement District No. 1	13.00
Road Improvement District No. 2	8.00
Road Improvement District No. 5	4.50

LIGHTING DISTRICTS

Assessed Values

DISTRICT	VALUATION
Fallbrook	$ 39,875
Imperial Beach	38,605
Kensington Park	74,980
Normal Heights	549,930
Sierra Vista	17,860

Tax Rates

DISTRICT	RATE
Fallbrook	$ .90
Imperial Beach	1.50
Kensington Park	.50
Normal Heights	.75
Sierra Vista	1.50

County High Schools

And School Districts Comprising the Same

Coronado ..... Coronado

Valuation $2,597,751

El Cajon Valley Union ..... Dehesa, El Capitan, El Cajon, Hillsdale, Jamacha, Meridian

Valuation ..... $ 738,690

Escondido ..... Escondido, Orange Glen, Rincon

Valuation $1,117,387

Fallbrook Union ..... De Luz, Fallbrook, Moro, San Onofre, Vallecitos, West Fallbrook

Valuation ..... $ 1,004,480

Julian ..... Anahuac, Ballena, Banner, Bloomdale, Cuyamaca, Julian, Mesa Grande, Oak Grove, Orinoco, Santa Ysabel, Spencer Valley, Spring Hill, Warner

Valuation ..... $ 932,277

National ..... National

Valuation $1,553,835

COUNTY HIGH SCHOOLS—Continued

Oceanside-Carlsbad Union	Calavera Carlsbad Delpy Encinitas Laguna Lincoln Oceanside River San Luis Rey South Oceanside Vista
Valuation	$1,754,943

Ramona Union	Almond Earle Montecito Ramona Santa Maria Vineyard
Valuation	$ 451,927

Riverview Union	El Monte Foster Lakeside Lakeview Santee
Valuation	$ 760,255

San Diego	San Diego
Valuation	$55,813,119

Road District Valuations

District	Gross	Public Service Corporations	Net
First	$2,411,953	$ 247,775	$2,164,178
Second	2,792,751	140,260	2,652,491
Third	3,995,393	210,538	3,785,855
Fourth	1,591,537	33,000	1,558,537
Fifth	4,614,253	1,474,262	3,139,991

SCHOOL DISTRICT TAX LEVIES

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 575,800	$ 22,580	$ 553,220	Allison (in La Mesa City)	$ 2.94	$ 1.99	$ .95	$ .50	$	$	$ .45	$
			Allison (outside La Mesa City)	3.54	2.59	.95	.50			.45	
19,322		19,322	Aliso	2.59	2.59						
12,735		12,735	Almond	3.59	2.59	1.00		.25	.75		
55,430	400	55,030	Alpine Center	3.04	2.59	.45				.45	
61,970		61,970	Alta	3.94	2.59	1.35	.90			.45	
43,750		43,750	Anahuac	3.70	2.59	1.11			.66	.45	
45,985	300	45,685	Ballena	3.25	2.59	.66			.66		
48,651	200	48,451	Banner	3.25	2.59	.66			.66		
21,745	530	21,215	Bear Valley	2.59	2.59						
259,425	980	258,445	Bernardo	2.97	2.59	.38				.38	
76,657	300	76,357	Bloomdale	3.25	2.59	.66			.66		
346,920		346,920	Bonita	2.59	2.59						
94,706	51,686	43,020	Buena (in Vista Union)	3.34	2.59	.75	.30			.45	
75,465	150	75,315	Calavera	3.12	2.59	.53		.08		.45	
56,305	24,625	31,680	Campo	3.19	2.59	.60	.60				
223,642	78,737	144,905	Cardiff	3.89	2.59	1.30	1.00			.30	
237,189	75,061	162,128	Carlsbad	2.95	2.59	.36		.08		.28	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 1,555		$ 1,555	Chihuahua	$ 2.59	$ 2.59	$	$	$	$	$	$
875,389	57,660	817,729	Chula Vista (in City)	2.99	1.99	1.00	.40			.45	.15
			Chula Vista (Outside City)	3.59	2.59	1.00	.40			.45	.15
15.075		15,075	Clamar	2.59	2.59						
48,645	720	47,925	Clover Flat	2.59	2.59						
2,709,531	111,780	2,597,751	Coronado (in City)	3.53	1.89	1.64	.40		.75	.41	.08
			Coronado (outside City)	4.23	2.59	1.64	.40		.75	.41	.08
150,265		150,265	Corte Madero	2.89	2.59	.30				.30	
35,591	240	35,351	Cottonwood	2.59	2.59						
71,155		71,155	Cuyamaca	3.25	2.59	.66			.66		
31,305	300	31,005	Dehesa	3.27	2.59	.68		.03	.65		
352,207	99,487	252,720	Del Mar	2.59	2.59						
59,921	6,931	52,990	Delpy (in Vista Union)	3.42	2.59	.83	.30	.08		.45	
236,097	34,727	201,370	De Luz	3.46	2.59	.87		.15	.27	.45	
85,462	300	85,162	Descanso	2.89	2.59	.30				.30	
29,350	200	29,150	Dulzura	2.59	2.59						
56,590	160	56,430	Earle	3.59	2.59	1.00		.25	.75		

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 1,274,325	$ 30,370	$ 1,243,955	East San Diego (in City)	$ 2.82	$ 1.99	$ .83	$ .30	$	$	$ .38	$ .15
			East San Diego (outside City)	3.42	2.59	.83	.30			.38	.15
80,335	300	80,035	East San Pasqual (San Pasqual Union)	3.40	2.59	.81	.50			.31	
310,565	12,200	298,365	El Cajon (in City)	2.81	1.99	.82		.03	.65	.14	
			El Cajon (outside City)	3.41	2.59	.82		.03	.65	.14	
35,670	240	35,430	El Capitan	3.43	2.59	.84		.03	.65	.16	
53,825	990	52,835	El Monte	3.92	2.59	1.33	.30	.28	.75		
207,964	94,434	113,530	Encinitas	3.72	2.59	1.13	.60	.08		.45	
944,789	71,717	873,072	Escondido (in City)	3.43	1.89	1.54	.25		.70	.44	.15
			Escondido (outside City)	4.13	2.59	1.54	.25		.70	.44	.15
82,345		82,345	Fallbrook	3.46	2.59	.87		.15	.27	.45	
79,940	100	79,840	Foster	4.69	2.59	2.10	.80	.25	.75	.30	
18,930		18,930	Fresno	2.59	2.59						
28,400		28,400	Glencoe	2.89	2.59	.30				.30	
275,655	1,900	273,755	Grantville	3.01	2.59	.42	.30			.12	
37,330		37,330	Green Valley	3.04	2.59	.45				.45	
182,543	28,873	153,670	Highland	3.04	2.59	.45				.45	
33,285	500	32,785	Hillsdale	3.72	2.59	1.13		.03	.65	.45	

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 28,760	$	$ 28,760	Honey Springs	$ 2.59	$ 2.59	$	$	$	$	$	$
34,855	350	34,505	Jacumba	2.59	2.59						
86,335	580	85,755	Jamacha	3.72	2.59	1.13		.03	.65	.45	
81.905	480	81,425	Jamul	2.89	2.59	.30				.30	
26,520		26,520	Japatul	3.04	2.59	.45				.45	
59,242	240	59,002	Julian	4.50	2.59	1.91	.80		.66	.45	
225,160	84,652	140,508	Laguna	2.67	2.59	.08		.08			
259,450	9,500	249,950	Lakeside	4.77	2.59	2.18	.70	.28	.75	.45	
63,080	1,050	62,030	Lakeview	4.02	2.59	1.43	.40	.28	.75		
267,053	2,400	264,653	La Mesa Heights (in La Mesa City)	2.61	1.99	.62	.25			.37	
			La Mesa Heights (outside " ")	3.21	2.59	.62	.25			.37	
152,890		152,890	La Presa	2.59	2.59						
29,215		29,215	Las Flores	2.59	2.59						
359,260	14,680	344,580	Lemon Grove (in La Mesa City)	2.56	1.99	.57	.12			.45	
			Lemon Grove (outside La Mesa City)	3.16	2.59	.57	.12			.45	
448,367	97,912	350,455	Libby	2.67	2.59	.08		.08			
32,320		32,320	Lilac	2.59	2.59						

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS. SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 255,650	$ 300	$ 255,350	Meridian (in El Cajon City)	$ 3.09	$ 1.99	$1 .10	$.....	$ .03	$ .65	$ .42	$.....
			Meridian (outside El Cajon City)	3.69	2.59	1.10	.....	.03	.65	.42	.....
60,205	.....	60,205	Merton	2.59	2.59	.....	.....	.....	.....	.....	.....
55,012	300	54,712	Mesa Grande	3.36	2.59	.77	.....	.....	.66	.11	.....
214,310	35,930	178,380	Miramar	2.59	2.59	.....	.....	.....	.....	.....	.....
75,100	.....	75,100	Monserrate (Bonsall Union)	3.04	2.59	.45	.....	.....	.....	.45	.....
32,475	.....	32,475	Montecito	3.59	2.59	1.00	.....	.25	.75	.....	.....
30,915	.....	30,915	Monument	3.04	2.59	.45	.....	.....	.....	.45	.....
13,082	.....	13,082	Moosa	2.59	2.59	.....	.....	.....	.....	.....	.....
90,880	1,190	89,690	Moro (West Fallbrook Union)	3.35	2.59	.76	.....	.15	.27	.34	.....
51,445	640	50,805	Mt. Fairview (Bonsall Union)	3.04	2.59	.45	.....	.....	.....	.45	.....
6,710	.....	6,710	Mountain View	3.04	2.59	.45	.....	.....	.....	.45	.....
1,891,923	338,088	1,553,835	National (in City)	3.44	1.89	1.55	.12	.10	.75	.45	.13
			National (outside City)	4.14	2.59	1.55	.12	.10	.75	.45	.13
645,685	21,950	623,735	Normal Heights	3.24	2.59	.65	.20	.....	.....	.45	.....
78,955	.....	78,955	Oakdale	2.59	2.59	.....	.....	.....	.....	.....	.....
34,780	600	34,180	Oak Grove	3.25	2.59	.66	.....	.....	.66	.....	.....

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 771,988	$ 301,758	$ 470,230	Oceanside (in City)	$ 2.33	$ 1.89	$ .44	$	$ .08	$	$ .36	$
			Oceanside (outside City)	3.03	2.59	.44		.08		.36	
236,245	5,220	231,025	Oceanview (in City of San Diego)	2.40	1.89	.51	.20			.31	
			Oceanview (outside City of San Diego)	3.10	2.59	.51	.20			.31	
45,533		45,533	Olivenhain	3.04	2.59	.45				.45	
118,555		118,555	Oneonta	2.59	2.59						
153,315	180	153,135	Orange Glen	3.74	2.59	1.15			.70	.45	
61,248		61,248	Orinoco	3.70	2.59	1.11			.66	.45	
322,767	19,402	303,365	Otay	2.87	2.59	.28				.28	
174,050	2,100	171,950	Pauma	3.04	2.59	.45				.45	
31,515	9,150	22,365	Potrero	3.39	2.59	.80	.80				
108,395	1,300	107,095	Poway	2.87	2.59	.28				.28	
191,775	720	191,055	Ramona	4.04	2.59	1.45		.25	.75	.45	
195,295	77,450	117,845	Richland	3.04	2.59	.45				.45	
91,360	180	91,180	Rincon	3.29	2.59	.70			.70		
287,891	63,436	224,455	River (Bonsall Union)	3.12	2.59	.53		.08		.45	
60,780,387	4,962,268	55,818,119	San Diego (in City)	2.78	1.89	.89	.08	.03	.28	.40	.10
			San Diego (outside City)	3.48	2.59	.89	.08	.03	.28	.40	.10

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 134,070	$	$ 134,070	San Dieguito	$ 2.95	$ 2.59	$ .36	$	$	$	$ .36	$
28,905		28,905	San Felipe	2.89	2.59	.30				.30	
124,646	45,594	79,052	San Luis Rey	3.09	2.59	.50	.20	.08		.22	
204,162	76,897	127,265	San Marcos	2.59	2.59						
128,555		128,555	San Miguel	2.59	2.59						
307,547	147,292	160,255	San Onofre	3.01	2.59	.42		.15	.27		
64,445	300	64,145	San Pasqual (San Pasqual Union)	3.40	2.59	.81	.50			.31	
34,375	120	34,255	Santa Maria	3.59	2.59	1.00		.25	.75		
78,250	360	77.890	Santa Ysabel	3.53	2.59	.94			.66	.28	
327,055	11,450	315.605	Santee	3.79	2.59	1.20		.28	.75	.17	
99,600	24,650	74,950	San Ysidro	3.49	2.59	.90	.90				
82,255	1,020	81,235	Soledad	2.59	2.59						
133,025	57,760	75,265	South Oceanside	3.12	2.59	.53		.08		.45	
241,315	7,080	234,235	South San Diego	2.63	2.59	.04				.04	
40,295		40,295	Spencer Valley	3.70	2.59	1.11			.66	.45	
21,470	120	21,350	Spring Hill	3.70	2.59	1.11			.66	.45	
238,930		238,930	Sunnyside	2.84	2.59	.25	.10			.15	
5,185	120	5,065	Tecate	2.59	2.59						

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special	Kindergarten
$ 45,805	$	$ 45,805	Tenaja	2.89	2.59	.30				.30	
21,024		21,024	The Oaks (Bonsall Union)	3.04	2.59	.45				.45	
63,450	120	63,330	Twin Oaks	3.04	2.59	.45				.45	
17,660		17,660	Vallecitos	3.46	2.59	.87		.15	.27	.45	
31,898	300	31,598	Valley (Valley Center Union)	2.59	2.59						
29,010	120	28,890	Vesper (Valley Center Union)	2.59	2.59						
9,345	120	9,225	Victor	2.59	2.59						
33,270	300	32,970	Viejas	2.59	2.59						
124,977		124,977	Vineyard	3.59	2.59	1.00		.25	.75		
197,819	116,804	81,015	Vista (Vista Union)	3.42	2.59	.83	.30	.08		.45	
52,440		52,440	Wagner	2.59	2.59						
298,802	600	298,202	Warner	3.25	2.59	.66			.66		
13,570		13,570	Watkins (Valley Center Union)	2.59	2.59						
795,233	342,073	453,160	West Fallbrook (W. Fallbrook Union)	3.35	2.59	.76		.15	.27	.34	
10,500	50	10,450	Willow Glen	3.04	2.59	.45				.45	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY FROM 1874 TO 1919

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1897	$1.57	$1.97
1875	2.61		1898	1.55	1.95
1876	2.49		1899	1.60	2.10
1877	2.38		1900	1.58	2.08
1878	2.30		1901	1.65	2.25
1879	2.445		1902	1.75	2.25
1880	2.46		1903	1.65	2.25
1881	1.75		1904	1.75	2.25
1882	1.45		1905	1.65	2.25
1883	1.853		1906	1.65	2.25
1884	1.684		1907	1.60	2.20
1885	1.72		1908	1.50	2.10
1886	1.70		1909	1.40	2.00
1887	1.40	$1.60	1910	1.40	2.00
1888	1.18	1.50	1911	1.40	2.00
1889	1.85	2.15	1912	1.45	2.00
1890	1.42	1.72	1913	1.45	2.10
1891	1.30	1.70	1914	1.19	1.85
1892	1.12	1.42	1915	1.66	2.36
1893	1.50	1.85	1916	1.75	2.45
1894	1.38	1.73	1917	1.95	2.65
1895	1.65	2.00	1918	1.89	2.59
1896	1.40	1.80	1919	1.89	2.59

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
East San Diego (Same as State and County)	March	October	1st Instal't 1st Mon. Dec. 2d Instal't Last Mon. Apr.
El Cajon	March	October	December
Escondido	May	October	November
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	January	June	November

For City Taxes write to City Tax Collector of any of above cities.

TAX RATES

1920

SAN DIEGO COUNTY
CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES

SAN DIEGO COUNTY

CALIFORNIA

1920

Compiled for

BOARD OF SUPERVISORS
San Diego County

By C. R. HAMMOND, County Auditor

Soldiers' and Sailors' Exemptions

Section 3612 of Political Code, as approved May the 6th, 1919, directs that all claims for

Soldiers' and Sailors' Exemptions

must be made between the First Monday in MARCH and the First Monday in JULY of each year; otherwise, such claims can not be allowed.

TAX PAYERS' GUIDE

STATE AND COUNTY TAXES BECOME A LIEN on all taxable property at noon on the first Monday in March of each year.

TAX-PAYERS MUST FILE STATEMENT WITH COUNTY ASSESSOR of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

THE COUNTY BOARD OF EQUALIZATION MEETS on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

UNSECURED PERSONAL PROPERTY TAXES BECOME DUE AND PAYABLE on demand, to the County Assessor on the first Monday in March of each year.

THE STATE AND COUNTY TAX RATE is fixed by the County Board of Supervisors, on the first Tuesday after the first Monday in September, of each year.

TAXES ON REAL ESTATE AND PERSONAL PROPERTY ASSESSED WITH REAL ESTATE BECOME DUE AND PAYABLE to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the third Monday in October of each year, becoming delinquent at 6 o'clock P. M. on the first Monday in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 6 o'clock P. M. on the last Monday of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if so desired.

PENALTIES ARE APPLIED to all unpaid taxes as follows: Fifteen per cent is added to all First Installment of taxes unpaid on the first Monday in December, each year. Five per cent additional is added to all taxes unpaid on the last Monday in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on May 15th, each year.

THE DELINQUENT ROLL IS PUBLISHED on or before the fifth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

PROPERTY MAY BE REDEEMED at the County Auditor's office any time within five years after date of sale to the State.

REDEMPTION RATES

Interest at 7% per annum from date of sale to date of redemption on tax sale and all delinquencies. No interest or penalties on Tax Collector's penalties or costs.

Penalty is figured on taxes only—
10% Penalty for first 6 months to January 1st.
20% Penalty for second 6 months to July 1st.
30% Penalty for second year to July 1st.
40% Penalty for third year to July 1st.
45% Penalty for fourth year to July 1st.
50% Penalty for fifth year to July 1st.
Graduating penalties begin with the year 1894.

THE COUNTY TAX COLLECTOR WILL SELL AT PUBLIC AUCTION all property delinquent for the taxes of 1915, on or about June 30th, 1921, at the County Tax Collector's office, Court House, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1915 may be sold by the County Tax Collector at any time upon authorization of the State Controller.

IMPORTANT

WHEN REMITTING BY MAIL all remittances must be by Bank Draft, Post Office or Express Money Order, or by Certified Personal Checks only.

TO AVOID PENALTIES all remittances must be in the County Tax Collector's office before 6 o'clock P. M. on first Monday in December and last Monday in April of each year.

BEFORE REMITTING carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate, other than City and Town Lots	$10,324,382
City and Town Lots	44,038,590
Improvements on Real Estate other than City and Town Lots	1,700,855
Improvements on City and Town Lots	10,964,765
Improvements on Leased Land	130,585
Personal Property	11,340,325
Money and Solvent Credits	521,672
Total Non-Operative Property	$79,021,174
Operative Property	5,831,695
A., T. & S. F. Railway Co.	2,388,005
Pullman Company	70,117
Total Assessed Valuation of San Diego County, as shown by Assessment Roll of 1920	$87,310,991

ASSESSED VALUES

INSIDE CITIES

CITY	NET VALUATION
Chula Vista	$790,270
Coronado	2,245,520
East San Diego	1,289,955
El Cajon	104,580
Escondido	622,477
La Mesa	350,020
National City	1,376,585
Oceanside	371,624
San Diego	57,901,874

STATE, COUNTY, ROAD AND COUNTY LIBRARY TAX RATES

State Highway Bond Interest Fund	$ .0630	
Highway Bond and Interest 1909	.0950	
Highway Bond and Interest 1919	.28	
Contingent Fund	.40	
Salary Fund	.16	
Outside Indigent Fund	.07	
Indigent Blind	.002	
Detention Home	.05	
Hospital Fund	.20	
Immigration	.01	
Forest Fire Fund	.01	
Highway Maintenance Fund	.15	
Bridge Fund	.18	
County High School Fund	.45	
County Schools General Fund	.50	
County Road Fund	.40	
Special County Road Fund	.20	
County Library Fund	.13	
State and County Rate (outside)	$ 3.35	$ 3.35
Less Road Tax	.60	
Less Library Tax	.13	
State and County Rate (inside)		$ 2.62

SPECIAL DISTRICTS

Assessed Values

DISTRICT	VALUATION
Road Improvement District No. 1	$ 14,840
Road Improvement District No. 2	423,760
Road Improvement District No. 5	89,955

Tax Rates

DISTRICT	RATE
Road Improvement District No. 1	$ 7.60
Road Improvement District No. 2	8.00
Road Improvement District No. 5	4.50

LIGHTING DISTRICTS

Assessed Values

DISTRICT	VALUATION
Fallbrook	$104,490
Imperial Beach	38,495
Kensington Park	92,070
Normal Heights	586,160
Sierra Vista	19,165

Tax Rates

DISTRICT	RATE
Fallbrook	$ .60
Imperial Beach	1.00
Kensington Park	.44
Normal Heights	.65
Sierra Vista	1.50

SCHOOL DISTRICT TAX LEVIES

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 734,186	$ 26,580	$ 707,606	Allison (in La Mesa City)	$ 4.16	$ 2.75	$ 1.41	$ .12	$ .09	$ .75	$ .45	$
			Allison (outside La Mesa City)	4.76	3.35	1.41	.12	.09	.75	.45	
23,365		23,365	Aliso	3.80	3.35	.45				.45	
9,725		9,725	Almond	4.45	3.35	1.10		.35	.75		
53,660	400	53,260	Alpine Center	3.80	3.35	.45				.45	
62,560		62,560	Alta	4.70	3.35	1.35	.90			.45	
45,855		45,855	Anahuac	4.52	3.35	1.17			.72	.45	
49,710	300	49,410	Ballena	4.52	3.35	1.17			.72	.45	
51,270	200	51,070	Banner	4.07	3.35	.72			.72		
168,040	530	167,510	Bear Valley	3.35	3.35						
240,010	980	239,030	Bernardo	3.80	3.35	.45				.45	
73,900	300	73,600	Bloomdale	4.07	3.35	.72			.72		
350,155		350,155	Bonita	4.14	3.35	.79			.75	.04	
93,072	51,272	41,800	Buena (in Vista Union)	4.70	3.35	1.35	.90			.45	
73,965	150	73,815	Calavera	4.14	3.35	.79		.08	.71		
111,399	68,154	43,245	Campo	4.20	3.35	.85	.40			.45	
216,610	78,175	138,435	Cardiff	5.00	3.35	1.65	1.20			.45	
235,509	74,199	161,310	Carlsbad	4.59	3.35	1.24		.08	.71	.45	

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kinder-garten
$ 952,775	$ 65,355	$ 887,420	Chula Vista (in City)	$ 4.40	$ 2.75	$ 1.65	$ .30	$	$ .75	$ .45	$ .15
			Chula Vista (Outside City)	5.00	3.35	1.65	.30		.75	.45	.15
14.475		14,475	Clamar	3.80	3.35	.45				.45	
68,212	2,882	65,330	Clover Flat	4.18	3.35	.83	.38			.45	
2,912,005	121,160	2,790,845	Coronado (in City)	4.02	2.62	1.40	.35		.60	.30	.15
			Coronado (outside City)	4.75	3.35	1.40	.35		.60	.30	.15
155,455		155,455	Corte Madero	3.80	3.35	.45				.45	
37,495	240	37,255	Cottonwood	3.80	3.35	.45				.45	
77,400		77,400	Cuyamaca	4.07	3.35	.72			.72		
33,170	300	32,870	Dehesa	4.64	3.35	1.29		.09	.75	.45	
353,873	98,818	255,055	Del Mar	3.50	3.35	.15				.15	
57,273	6,878	50,395	Delpy (in Vista Union)	5.49	3.35	2.14	.90	.08	.71	.45	
263,146	66,676	196,470	De Luz	4.74	3.35	1.39		.22	.72	.45	
87,745	300	87,445	Descanso	3.80	3.35	.45				.45	
30,715	200	30,515	Dulzura	3.80	3.35	.45				.45	
63,885	160	63,725	Earle	4.75	3.35	1.40		.35	.75	.30	
1,355,745	34,370	1,321,375	East San Diego (in City)	3.60	2.75	.85	.25			.45	.15
			East San Diego (outside City)	4.20	3.35	.85	.25			.45	.15

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 83,125	$ 300	$ 82,825	East San Pasqual (San Pasqual Union)	$ 4.35	$ 3.35	$ 1.00	$ .55	$	$	$ .45	$
337,700	18,200	319,500	El Cajon (in City) (Cajon Valley Un.)	4.04	2.75	1.29		.09	.75	.45	
			El Cajon (outside City) " " "	4.64	3.35	1.29		.09	.75	.45	
33,695	240	33,455	El Capitan	4.19	3.35	.84		.09	.75		
50,745	990	49,755	El Monte	5.14	3.35	1.79	.50	.09	.75	.45	
224,039	93,774	130,265	Encinitas	5.19	3.35	1.84	.60	.08	.71	.45	
1,005,435	94,393	911,042	Escondido (in City)	4.12	2.62	1.50	.15		.75	.45	.15
			Escondido (outside City)	4.85	3.35	1.50	.15		.75	.45	.15
76,735		76,735	Fallbrook	4.74	3.35	1.39		.22	.72	.45	
74,665	100	74,565	Foster	5.09	3.35	1.74	.60	.09	.75	.30	
25,530		25,530	Fresno	3.35	3.35						
32,500		32,500	Glencoe	3.80	3.35	.45				.45	
278,055	1,900	276,155	Grantville	3.91	3.35	.56	.30			.26	
31,835		31,835	Green Valley	3.80	3.35	.45				.45	
188,708	30,678	158,030	Highland (South Bay Union)	4.55	3.35	1.20			.75	.45	
40,270	500	39,770	Hillsdale (Cajon Valley Union)	4.64	3.35	1.29		.09	.75	.45	
87,600	83,050	4,550	Hipas	4.18	3.35	.83	.38			.45	
30,465		30,465	Honey Springs	3.80	3.35	.45				.45	

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 147,003	$ 123,903	$ 23,100	Jacumba	$ 3.80	$ 3.35	$ .45	$	$	$	$ .45	$
89,765	580	89,185	Jamacha (Cajon Valley Union)	4.64	3.35	1.29		.09	.75	.45	
83,255	480	82,775	Jamul	3.50	3.35	.15				.15	
22,765		22,765	Japatul	3.80	3.35	.45				.45	
68,750	240	68,510	Julian	5.27	3.35	1.92	1.00		.72	.20	
204,337	84,062	120,275	Laguna	4.59	3.35	1.24		.08	.71	.45	
258,735	9,500	249,235	Lakeside	5.14	3.35	1.79	.50	.09	.75	.45	
69,895	1,050	68,845	Lakeview	5.04	3.35	1.69	.40	.09	.75	.45	
265,969	2,400	263,569	La Mesa Heights (in La Mesa City)	4.29	2.75	1.54	.25	.09	.75	.45	
			La Mesa Heights (outside " ")	4.89	3.35	1.54	.25	.09	.75	.45	
21,415		21,415	Las Flores	3.80	3.35	.45				.45	
373,780	14,680	359,100	Lemon Grove (in La Mesa City)	4.16	2.75	1.41	.12	.09	.75	.45	
			Lemon Grove (outside La Mesa City)	4.76	3.35	1.41	.12	.09	.75	.45	
340,307	1,380	338,927	Libby	4.14	3.35	.79		.08	.71		
30,665		30,665	Lilac	3.80	3.35	.45				.45	
264,713	300	264,413	Meridian (Cajon Valley Union)	4.64	3.35	1.29		.09	.75	.45	
58,180		58,180	Merton	3.65	3.35	.30				.30	
54,547	300	54,247	Mesa Grande	4.43	3.35	1.08			.72	.36	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 226,361	$ 35,600	$ 190,761	Miramar	$ 3.67	$ 3.35	$ .32	$	$	$	$ .32	$
70,180		70,180	Monserrate (Bonsall Union)	3.80	3.35	.45				.45	
32,570		32,570	Montecito	4.45	3.35	1.10		.35	.75		
38,520		38,520	Monument	4.55	3.35	1.20			.75	.45	
12,855		12,855	Moosa	3.35	3.35						
93,595	1,190	92,405	Moro (West Fallbrook Union)	4.74	3.35	1.39		.22	.72	.45	
51,960	640	51,320	Mt. Fairview (Bonsall Union)	3.80	3.35	.45				.45	
7,125		7,125	Mountain View (Valley Center Union)	3.80	3.35	.45				.45	
1,879,537	320,957	1,558,580	National (in City)	4.27	2.62	1.65	.19	.11	.75	.45	.15
			National (outside City)	5.00	3.35	1.65	.19	.11	.75	.45	.15
688,320	21,750	666,370	Normal Heights	3.98	3.35	.63	.18			.45	
84,435		84,435	Oakdale	3.35	3.35						
63,575	600	62,975	Oak Grove	4.37	3.35	1.02			.72	.30	
812,192	305,726	506,466	Oceanside (in City)	3.86	2.62	1.24		.08	.71	.45	
			Oceanside (outside City)	4.59	3.35	1.24		.08	.71	.45	
245,145	5,220	239,925	Oceanview (in City of San Diego)	3.07	2.62	.45				.45	
			Oceanview (outside City of San Diego)	3.80	3.35	.45				.45	
46,845		46,845	Olivenhain	3.80	3.35	.45				.45	

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg	Kinder-garten
$ 116,825	$	$ 116,825	Oneonta (South Bay Union)	$ 4.55	$ 3.35	$ 1.20	$	$	$ .75	$ .45	$
171,445	180	171,265	Orange Glen	4.40	3.35	1.05			.75	.30	
50,205		50,205	Orinoco	4.52	3.35	1.17			.72	.45	
309,162	21,147	288,015	Otay	4.55	3.35	1.20			.75	.45	
174,450	2,100	172,350	Pauma	3.80	3.35	.45				.45	
43,306	10,476	32,830	Potrero	4.50	3.35	1.15	.70			.45	
111,100	1,300	109,800	Poway	3.80	3.35	.45				.45	
119,138	3,220	195,918	Ramona	4.90	3.35	1.55		.35	.75	.45	
204,059	76,824	127,235	Richland	3.80	3.35	.45				.45	
86,610	180	86,430	Rincon	4.55	3.35	1.20			.75	.45	
274,847	62,927	211,920	River (Bonsall Union)	4.59	3.35	1.24		.08	.71	.45	
63,236,496	5,346,496	57,889,539	San Diego (in City)	3.83	2.62	1.21	.09	.03	.50	.45	.14
			San Diego (outside City)	4.56	3.35	1.21	.09	.03	.50	.45	.14
131,420		131,420	San Dieguito	3.80	3.35	.45				.45	
37,390		37,390	San Felipe	3.74	3.35	.39				.39	
130,247	45,237	85,010	San Luis Rey	4.74	3.35	1.39	.15	.08	.71	.45	
204,843	76,293	127,550	San Marcos	3.65	3.35	.30				.30	
135,890		135,890	San Miguel	3.35	3.35						

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kinder-garten
$ 317,817	$ 147,361	$ 170,456	San Onofre	$ 4.29	$ 3.35	$ .94	$	$ .22	$ .72	$	$
72,615	300	72,315	San Pasqual (San Pasqual Union)	4.35	3.35	1.00	.55			.45	
38,425	120	38,305	Santa Maria	4.90	3.35	1.55		.35	.75	.45	
77,860	360	77,500	Santa Ysabel	4.52	3.35	1.17			.72	.45	
336,705	11,450	325,255	Santee	4.19	3.35	.84		.09	.75		
105,020	27,115	77,905	San Ysidro	5.45	3.35	2.10	.90		.75	.45	
66,020	1,020	6,500	Soledad	3.80	3.35	.45				.45	
131,597	57,312	74,285	South Oceanside	4.59	3.35	1.24		.08	.71	.45	
245,225	7,080	238,145	South San Diego (South Bay Union)	4.55	3.35	1.20			.75	.45	
46,475		46,475	Spencer Valley	4.52	3.35	1.17			.72	.45	
24,190	120	24,070	Spring Hill	4.52	3.35	1.17			.72	.45	
233,325		233,325	Sunnyside	4.45	3.35	1.10	.15		.75	.20	
7,725	120	7,605	Tecate	3.80	3.35	.45				.45	
45,780		45,780	Tenaja	3.35	3.35						
20,955		20,955	The Oaks (Bonsall Union)	3.80	3.35	.45				.45	
68,050	120	67,930	Twin Oaks	3.65	3.35	.30				.30	
17,975		17,975	Vallecitos	4.74	3.35	1.39		.22	.72	.45	
29,385	300	29,085	Valley (Valley Center Union)	3.80	3.35	.45				.45	

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 23,740	$ 120	$ 23,620	Vesper (Valley Center Union)	$ 3.80	$ 3.35	$ .45	$	$	$	$ .45	$
10,330	120	10,210	Victor (Valley Center Union)	3.80	3.35	.45				.45	
29,210	300	28,910	Viejas	3.35	3.35						
202,874	115,869	87,005	Vista (Vista Union)	5.49	3.35	2.14	.90	.08	.71	.45	
57,860		57,860	Wagner	3.35	3.35						
277,590	600	276,990	Warner	4.37	3.35	1.02			.72	.30	
15,225		15,225	Watkins (Valley Center Union)	3.80	3.35	.45				.45	
839,710	332,520	497,190	West Fallbrook (W. Fallbrook Union)	4.74	3.35	1.39		.22	.72	.45	
10,955	50	10,905	Willow Glen	3.35	3.35						

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY FROM 1874 TO 1920

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1897	$1.57	$1.97
1875	2.61		1898	1.55	1.95
1876	2.49		1899	1.60	2.10
1877	2.38		1900	1.58	2.08
1878	2.30		1901	1.65	2.25
1879	2.445		1902	1.75	2.25
1880	2.46		1903	1.65	2.25
1881	1.75		1904	1.75	2.25
1882	1.45		1905	1.65	2.25
1883	1.853		1906	1.65	2.25
1884	1.684		1907	1.60	2.20
1885	1.72		1908	1.50	2.10
1886	1.70		1909	1.40	2.00
1887	1.40	$1.60	1910	1.40	2.00
1888	1.18	1.50	1911	1.40	2.00
1889	1.85	2.15	1912	1.45	2.00
1890	1.42	1.72	1913	1.45	2.10
1891	1.30	1.70	1914	1.19	1.85
1892	1.12	1.42	1915	1.66	2.36
1893	1.50	1.85	1916	1.75	2.45
1894	1.38	1.73	1917	1.95	2.65
1895	1.65	2.00	1918	1.89	2.59
1896	1.40	1.80	1919	1.89	2.59
			1920	2.62	3.35

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
East San Diego (Same as State and County)	March	October	1st Instal't 1st Mon. Dec. 2d Instal't Last Mon. Apr.
El Cajon	March	October	December
Escondido	May	October	November
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	January	June	November

For City Taxes write to City Tax Collector of any of above cities.

FOR COUNTY INFORMATION { WRITE COUNTY AUDITOR'S OFFICE
TELEPHONE COUNTY AUDITOR'S OFFICE
CALL AT COUNTY AUDITOR'S OFFICE

CHAUNCEY R. HAMMOND
AUDITOR SAN DIEGO COUNTY
SAN DIEGO, CALIFORNIA

TAX RATES

1921

SAN DIEGO COUNTY
CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES

SAN DIEGO COUNTY

CALIFORNIA

1921

Compiled for

BOARD OF SUPERVISORS

San Diego County

By C. R. HAMMOND, County Auditor

Soldiers' and Sailors' Exemptions

Section 3612 of Political Code, as approved May the 6th, 1919, directs that all claims for

Soldiers' and Sailors' Exemptions

must be made between the First Monday in MARCH and the First Monday in JULY of each year; otherwise, such claims can not be allowed.

TAX PAYERS' GUIDE

STATE AND COUNTY TAXES BECOME A LIEN on all taxable property at noon on the first Monday in March of each year.

TAX-PAYERS MUST FILE STATEMENT WITH COUNTY ASSESSOR of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

THE COUNTY BOARD OF EQUALIZATION MEETS on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

UNSECURED PERSONAL PROPERTY TAXES BECOME DUE AND PAYABLE on demand, to the County Assessor on the first Monday in March of each year.

THE STATE AND COUNTY TAX RATE is fixed by the County Board of Supervisors, on the first Tuesday after the first Monday in September, of each year.

TAXES ON REAL ESTATE AND PERSONAL PROPERTY ASSESSED WITH REAL ESTATE BECOME DUE AND PAYABLE to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the third Monday in October of each year, becoming delinquent at 6 o'clock P. M. on the first Monday in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 6 o'clock P. M. on the last Monday of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if so desired.

PENALTIES ARE APPLIED to all unpaid taxes as follows: Fifteen per cent is added to all First Installment of taxes unpaid on the first Monday in December, each year. Five per cent additional is added to all taxes unpaid on the last Monday in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on May 15th, each year.

THE DELINQUENT ROLL IS PUBLISHED on or before the fifth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

PROPERTY MAY BE REDEEMED at the County Auditor's office any time within five years after date of sale to the State.

REDEMPTION RATES

Interest at 7% per annum from date of sale to date of redemption on tax sale and all delinquencies. No interest or penalties on Tax Collector's penalties or costs.

Penalty is figured on taxes only—
10% Penalty for first 6 months to January 1st.
20% Penalty for second 6 months to July 1st.
30% Penalty for second year to July 1st.
40% Penalty for third year to July 1st.
45% Penalty for fourth year to July 1st.
50% Penalty for fifth year to July 1st.
Graduating penalties begin with the year 1894.

THE COUNTY TAX COLLECTOR WILL SELL AT PUBLIC AUCTION all property delinquent for the taxes of 1916, on or about June 30th, 1922, at the County Tax Collector's office, Court House, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1916 may be sold by the County Tax Collector at any time upon authorization of the State Controller.

IMPORTANT

WHEN REMITTING BY MAIL all remittances must be by Bank Draft, Post Office or Express Money Order, or by Certified Personal Checks only.

TO AVOID PENALTIES all remittances must be in the County Tax Collector's office before 6 o'clock P. M. on first Monday in December and last Monday in April of each year.

BEFORE REMITTING carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate, other than City and Town Lots	$10,303,572
City and Town Lots	44,163,360
Improvements on Real Estate other than City and Town Lots	1,651,510
Improvements on City and Town Lots	11,665,720
Improvements on Leased Land	93,900
Personal Property	12,109,136
Money and Solvent Credits	949,404
Total Non-Operative Property	$80,936,602
Operative Property	6,105,080
A., T. & S. F. Railway Co.	3,239,500
Pullman Company	152,911
Total Assessed Valuation of San Diego County, as shown by Assessment Roll of 1921	$90,434,093

ASSESSED VALUES
INSIDE CITIES

CITY	NET VALUATION
Chula Vista	$ 833,580
Coronado	2,328,352
East San Diego	1,370,025
El Cajon	131,196
Escondido	671,182
La Mesa	424,843
National City	1,438,200
Oceanside	360,688
San Diego	59,479,061

STATE, COUNTY, ROAD AND COUNTY LIBRARY TAX RATES

Highway Bond and Interest 1909	.08	
Highway Bond and Interest 1919	.20	
Contingent Fund	.50	
Salary Fund	.20	
Outside Indigent Fund	.01	
Indigent Blind	.005	
Detention Home	.01	
Hospital Fund	.15	
Forest Fire Fund	.01	
Highway Maintenance Fund	.145	
County High School Fund	.30	
County Schools General Fund	.50	
County Road Fund	.40	
Special County Road Fund	.20	
County Library Fund	.14	
State and County Rate (outside)	$ 2.85	$ 2.85
Less Road Tax	.60	
Less Library Tax	.14	
State and County Rate (inside)		$ 2.11

SPECIAL DISTRICTS

Assessed Values

DISTRICT	VALUATION
Road Improvement District No. 2	420,295
Road Improvement District No. 5	89,635

Tax Rates

DISTRICT	RATE
Road Improvement District No. 2	7.50
Road Improvement District No. 5	4.50

LIGHTING DISTRICTS

Assessed Values

DISTRICT	VALUATION
Fallbrook	$ 79,340
Imperial Beach	38,565
Kensington Park	98,410
Normal Heights	621,365
Sierra Vista	21,780

Tax Rates

DISTRICT	RATE
Fallbrook	$ .70
Imperial Beach	.50
Kensington Park	.40
Normal Heights	.40
Sierra Vista	1.00

County High Schools

And School Districts Comprising the Sam

Coronado High ..... Coronad

Valuation $2,873,457

Escondido Union High .....
- Aliso
- Clamar
- Escondido
- Mountain View
- Oakdale
- Orange Glen
- Rincon
- Valley
- Vesper
- Victor
- Watkins

Valuation $1,465,804

Fallbrook Union High .....
- De Luz
- Fallbrook
- Monseratte
- Mt. Fairview
- Moro
- Pauma
- San Onofre
- Vallecitos
- Tenaja
- The Oaks
- West Fallbrool

Valuation $1,403,331

Grossmont Union High ...
- Allison-Spring Valley
- Dehesa
- El Cajon
- El Capitan
- El Monte
- Foster
- Hillsdale
- Jamacha
- Lakeside
- Lakeview
- La Mesa Heights
- Lemon Grove
- Meridian
- Santee

Valuation $2,964,706

Julian Union High .....
- Anahuac
- Ballena
- Banner
- Julian
- Mesa Grande
- Oak Grove
- Orinoco
- San Felipe
- Santa Ysabel
- Spencer Valley
- Spring Hill
- Warner

Valuation $987,547

COUNTY HIGH SCHOOLS—Continued

Oceanside Union High	Cardiff Carlsbad Del Mar Delpy Encinitas Green Valley Laguna Libby Oceanside Olivenhain River San Dieguito San Luis Rey South Oceanside Vista
Valuation	$2,469,737

Ramona Union High	Earle Ramona Santa Maria
Valuation	$333,790

San Diego High	San Diego
Valuation	$59,469,271

Sweetwater Union High	Bonita Chula Vista Highland Monument National Oneonta Otay San Ysidro South San Diego Sunnyside
Valuation	$4,102,465

County Union Schools

And School Districts Comprising the Same

Bonsall Union — Monserrate, Mt. Fairview, River, The Oaks

Valuation — $359,605

Cajon Valley Union — El Cajon, Hillsdale, Jamacha, Meridian

Valuation — $760,219

Carlsbad Union — Carlsbad, South Oceanside

Valuation — $316,029

Chula Vista Union — Bonita, Chula Vista, Sunnyside

Valuation — $1,596,170

Julian Union — Julian, Orinoco

Valuation — $115,250

Pomerado Union — Bernardo, Merton, Poway

Valuation — $411,300

Ramona Union — Ramona, Santa Maria

Valuation — $269,615

San Pasqual Union — East San Pasqual, San Pasqual

Valuation — $147,715

South Bay Union — Highland, Oneonta, South San Diego

Valuation — $506,310

COUNTY UNION SCHOOLS—Continued

VALLEY CENTER UNION ..... Mountain View, Valley, Vesper, Victor, Watkins

Valuation $87,070

VISTA UNION ..... Buena, Delpy, Vista

Valuation $172,665

WEST FALLBROOK UNION ..... Moro, West Fallbrook

Valuation $571,695

ROAD DISTRICT VALUATIONS

District	Gross	Public Service Corporations	Net
First	$2,524,857	$ 293,502	$2,231,355
Second	2,940,341	409,776	2,530,565
Third	4,214,507	290,190	3,924,317
Fourth	1,712,970	48,910	1,664,060
Fifth	5,214,052	1,968,882	3,245,170

SCHOOL DISTRICT TAX LEVIES

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kinder-garten
$ 22,545	$	$ 22,545	Aliso	$ 3.46	$ 2.85	$ .61	$	$	$ .61	$	$
773,858	37,340	736,518	Allison (In La Mesa City)	3.94	2.25	1.69	.15	.34	.75	.45	
			Allison (Outside La Mesa City)	4.54	2.85	1.69	.15	.34	.75	.45	
58,270	400	57,870	Alpine	3.07	2.85	.22				.22	
56,080		56,080	Alta	3.82	2.85	.97	.80			.17	
44,115		44,115	Anahuac	3.07	2.85	.22			.22		
54,130	300	53,830	Ballena	3.07	2.85	.22			.22		
126,725	200	126,525	Banner	3.52	2.85	.67			.22	.45	
161,290	530	160,760	Bear Valley	3.00	2.85	.15				.15	
247,550	980	246,570	Bernardo (Pomerado Union)	3.30	2.85	.45				.45	
303,025		303,025	Bonita (Chula Vista Union)	4.75	2.85	1.90	.18	.35	1.00	.27	.10
123,515	69,360	54,155	Buena (Vista Union)	4.18	2.85	1.33	.90			.53	
158,080	70,555	87,525	Campo	3.34	2.85	.49	.10			.39	
243,737	104,842	138,895	Cardiff	5.86	2.85	3.01	1.25	.08	1.41	.27	
338,167	99,588	238,579	Carlsbad (Carlsbad Union)	4.79	2.85	1.94		.08	1.41	.45	
1,008,370	74,805	933,565	Chula Vista (In City) (Chula V. Union)	4.15	2.25	1.90	.18	.35	1.00	.27	.10
			Chula Vista (Outside City) (C. V. Un.)	4.75	2.85	1.90	.18	.35	1.00	.27	.10
30,060		30,060	Clamar	3.46	2.85	.61			.61		

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 47,793	$ 3,243	$ 44,550	Clover Flat	$ 3.85	$ 2.85	$ 1.00	$ .25	$	$	$ .75	$
3,051,647	178,190	2,873,457	Coronado (In City)	3.53	2.11	1.42	.30		.75	.25	.12
			Coronado (Outside City)	4.27	2.85	1.42	.30		.75	.25	.12
148,935		148,935	Corte Madera	2.85	2.85						
9,030	240	8,790	Cottonwood	2.85	2.85						
32,995	300	32,695	Dehesa	3.94	2.85	1.09		.34	.75		
394,526	130,686	263,840	Del Mar	4.86	2.85	2.01	.60		1.41		
61,000	9,160	51,840	Delpy (Vista Union)	5.67	2.85	2.82	.90	.08	1.41	.53	
239,420	44,050	195,370	De Luz	3.73	2.85	.88		.20	.50	.18	
70,785	300	70,485	Descanso	3.30	2.85	.45				.45	
22,625	200	22,425	Dulzura	2.85	2.85						
54,885	160	54,725	Earle	4.45	2.85	1.60		.35	1.25		
1,435,586	34,370	1,401,216	East San Diego (In City)	3.06	2.25	.81	.25			.53	.13
			East San Diego (Outside City)	3.66	2.85	.81	.25			.53	.13
78,675	300	78,375	East San Pasqual (San Pasqual Union)	3.85	2.85	1.00	.70			.30	
370,771	24,470	346,301	El Cajon (In City) (Cajon Valley Un.)	4.29	2.25	2.04	.50	.34	.75	.45	
			El Cajon (Outside City) (Cajon V. Un.)	4.89	2.85	2.04	.50	.34	.75	.45	
35,035	240	34,795	El Capitan	3.94	2.85	1.09		.34	.75		

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kinder-garten
$ 52,835	$ 990	$ 51,845	El Monte	$ 4.89	$ 2.85	$ 2.04	$ .50	$ .34	$ .75	$ .45	$
254,329	125,114	129,215	Encinitas	5.24	2.85	2.39	.45	.08	1.41	.45	
1,085,949	108,890	977,059	Escondido (In City)	3.45	2.11	1.34	.13		.61	.45	.15
			Escondido (Outside City)	4.19	2.85	1.34	.13		.61	.45	.15
78,907		78,907	Fallbrook	3.55	2.85	.70		.20	.50		
72,845	100	72,745	Foster	4.49	2.85	1.64	.55	.34	.75		
271,740	1,900	269,840	Grantville	3.55	2.85	.70	.25			.45	
48,895		48,895	Green Valley	4.56	2.85	1.71			1.41	.30	
186,031	31,571	154,460	Highland (South Bay Union)	4.32	2.85	1.47		.35	1.00	.12	
42,420	500	41,920	Hillsdale (Cajon Valley Union)	4.89	2.85	2.04	.50	.34	.75	.45	
92,185	85,375	6,810	Hipass	2.85	2.85						
29,700		29,700	Honey Springs	2.85	2.85						
135,228	114,273	20,953	Jacumba	5.37	2.85	2.52	2.00			.52	
95,945	580	95,365	Jamacha (Cajon Valley Union)	4.89	2.85	2.04	.50	.34	.75	.45	
74,760	480	74,280	Jamul	2.85	2.85						
22,880		22,880	Japatul	3.30	2.85	.45				.45	
62,485	240	62,245	Julian (Julian Union)	4.32	2.85	1.47	.80		.22	.45	
229,659	112,059	117,600	Laguna	4.79	2.85	1.94		.08	1.41	.45	

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 269,005	$ 14,490	$ 254,515	Lakeside	$ 4.34	$ 2.85	$ 1.49	$ .40	$ .34	$ .75	$	$
70,135	1,050	69,085	Lakeview	4.59	2.85	1.74	.65	.34	.75		
274,484	2,400	272,084	La Mesa Heights (In La Mesa City)	3.99	2.25	1.74	.20	.34	.75	.45	
			La Mesa Heights (Outside La Mesa City)	4.59	2.85	1.74	.20	.34	.75	.45	
21,085		21,085	Las Flores	3.30	2.85	.45				.45	
387,970	23,450	364,520	Lemon Grove (In La Mesa City)	3.59	2.25	1.34		.34	.75	.25	
			Lemon Grove (Outside La Mesa City)	4.19	2.85	1.34		.34	.75	.25	
465,215	131,270	333,945	Libby	4.34	2.85	1.49		.08	1.41		
32,220		32,220	Lilac	2.85	2.85						
276,933	300	276,633	Meridian (Cajon Valley Union)	4.89	2.85	2.04	.50	.34	.75	.45	
58,775		58,775	Merton (Pomerado Union)	3.30	2.85	.45				.45	
124,112	600	123,512	Mesa Grande	3.07	2.85	.22			.22		
346,795	22,940	323,855	Miramar	2.85	2.85						
94,120		94,120	Monserrate (Bonsall Union)	4.80	2.85	1.95	1.00		.50	.45	
35,300		35,300	Monument	4.20	2.85	1.35		.35	1.00		
90,365	1,190	89,175	Moro (West Fallbrook Union)	3.55	2.85	.70		.20	.50		
54,875	640	54,235	Mount Fairview (Bonsall Union)	4.80	2.85	1.95	1.00		.50	.45	
7,655		7,655	Mountain View (Valley Center Union)	3.46	2.85	.61			.61		

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 2,070,833	$ 453,663	$ 1,617,170	National (In City)	$ 4.40	$ 2.11	$ 2.29	$ .19	$ .50	$ 1.00	$ .45	$ .15
			National (Outside City)	5.14	2.85	2.29	.19	.50	1.00	.45	.15
715,240	21,950	693,290	Normal Heights	3.60	2.85	.75	.15			.45	.15
84,765		84,765	Oakdale	3.46	2.85	.61			.61		
63,985	600	63,385	Oak Grove	3.07	2.85	.22			.22		
889,116	399,283	489,833	Oceanside (In City)	4.80	2.11	2.69	.75	.08	1.41	.45	
			Oceanside (Outside City)	5.54	2.85	2.69	.75	.08	1.41	.45	
245,450	8,670	236,780	Oceanview (In City of San Diego)	2.55	2.11	.44	.30			.14	
			Oceanview (Outside City of SanDiego)	3.29	2.85	.44	.30			.14	
46,530		46,530	Olivenhain	4.34	2.85	1.49		.08	1.41		
115,870		115,870	Oneonta (South Bay Union)	4.32	2.85	1.47		.35	1.00	.12	
175,940	180	175,760	Orange Glen	3.46	2.85	.61			.61		
53,005		53,005	Orinoco (Julian Union)	4.32	2.85	1.47	.80		.22	.45	
290,658	25,323	265,335	Otay	4.65	2.85	1.80		.35	1.00	.45	
173,344	2,100	171,240	Pauma	3.80	2.85	.95			.50	.45	
41,264	10,674	30,590	Potrero	3.55	2.85	.70	.70				
107,255	1,300	105,955	Poway (Pomerado Union)	3.30	2.85	.45				.45	
236,225	3,220	233,005	Ramona (Ramona Union)	4.90	2.85	2.05		.35	1.25	.45	

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kinder-garten
$ 233,415	$ 104,040	$ 129,375	Richland	$ 3.15	$ 2.85	$ .30	$	$	$	$ .30	$
88,725	180	88,545	Rincon	3.91	2.85	1.06			.61	.45	
292,315	85,090	207,225	River (Bonsall Union)	5.79	2.85	2.94	1.00	.08	1.41	.45	
65,397,326	5,928,055	59,469,271	San Diego (In City)	3.61	2.11	1.50	.10	.10	.72	.45	.13
			San Diego (Outside City)	4.35	2.85	1.50	.10	.10	.72	.45	.13
179,060	600	178,460	San Dieguito	4.26	2.85	1.41			1.41		
32,640		32,640	San Felipe	3.61	2.85	.76			.22	.54	
141,560	60,800	80,760	San Luis Rey	4.49	2.85	1.64		.08	1.41	.15	
228,125	103,020	125,105	San Marcos	2.85	2.85						
367,299	198,329	168,970	San Onofre	3.55	2.85	.70		.20	.50		
69,640	300	69,340	San Pasqual (San Pasqual Union)	3.85	2.85	1.00	.70			.30	
46,180	120	46,060	Santa Maria (Ramona Union)	4.90	2.85	2.05		.35	1.25	.45	
85,260	360	84,900	Santa Ysabel	3.07	2.85	.22			.22		
333,935	18,250	315,685	Santee	3.94	2.85	1.09		.34	.75		
108,083	25,903	82,180	San Ysidro	5.30	2.85	2.45	.80	.35	1.00	.30	
73,800		73,800	Soledad	2.85	2.85						
154,757	77,307	77,450	South Oceanside (Carlsbad Union)	4.79	2.85	1.94		.08	1.41	.45	
248,120	12,140	235,980	South San Diego (South Bay Union)	4.32	2.85	1.47		.35	1.00	.12	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 42,700	$	$ 42,700	Spencer Valley	$ 3.22	$ 2.85	$ .37	$	$	$ .22	$ .15	$
23,175	120	23,055	Spring Hill	3.52	2.85	.67			.22	.45	
359,580		359,580	Sunnyside (Chula Vista Union)	4.75	2.85	1.90	.18	.35	1.00	.27	.10
9,145	120	9,025	Tecate	2.85	2.85						
46,040		46,040	Tenaja	3.50	2.85	.65			.50	.15	
24,025		24,025	The Oaks (Bonsall Union)	4.80	2.85	1.95	1.00		.50	.45	
68,498	120	68,378	Twin Oaks	2.85	2.85						
18,725		18,725	Vallecitos	4.00	2.85	1.15		.20	.50	.45	
24,245	300	23,945	Valley (Valley Center Union)	3.46	2.85	.61			.61		
27,545	120	27,425	Vesper (Valley Center Union)	3.46	2.85	.61			.61		
11,985	120	11,865	Victor (Valley Center Union)	3.46	2.85	.61			.61		
28,240	300	27,940	Viejas	2.85	2.85						
223,280	156,610	66,670	Vista (Vista Union)	5.67	2.85	2.82	.90	.08	1.41	.53	
277,635		277,635	Warner	3.07	2.85	.22			.22		
16,180		16,180	Watkins (Valley Center Union)	3.46	2.85	.61			.61		
941,613	459,093	482,520	West Fallbrook	3.55	2.85	.70		.20	.50		

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY 1874 TO 1921

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1898	$1.55	$1.95
1875	2.61		1899	1.60	2.10
1876	2.49		1900	1.58	2.08
1877	2.38		1901	1.65	2.25
1878	2.30		1902	1.75	2.25
1879	2.445		1903	1.65	2.25
1880	2.46		1904	1.75	2.25
1881	1.75		1905	1.65	2.25
1882	1.45		1906	1.65	2.25
1883	1.853		1907	1.60	2.20
1884	1.684		1908	1.50	2.10
1885	1.72		1909	1.40	2.00
1886	1.70		1910	1.40	2.00
1887	1.40	$1.60	1911	1.40	2.00
1888	1.18	1.50	1912	1.45	2.00
1889	1.85	2.15	1913	1.45	2.10
1890	1.42	1.72	1914	1.19	1.85
1891	1.30	1.70	1915	1.66	2.36
1892	1.12	1.42	1916	1.75	2.45
1893	1.50	1.85	1917	1.95	2.65
1894	1.38	1.73	1918	1.89	2.59
1895	1.65	2.00	1919	1.89	2.59
1896	1.40	1.80	1920	2.62	3.35
1897	1.57	1.97	1921	2.11	2.85

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
East San Diego (Same as State and County)	March	October	1st Instal't 1st Mon. Dec. 2d Instal't Last Mon. Apr.
El Cajon	March	October	December
Escondido	May	October	November
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	January	June	November

For City Taxes write to City Tax Collector of any of above cities.

FOR COUNTY INFORMATION { WRITE COUNTY AUDITOR'S OFFICE
TELEPHONE COUNTY AUDITOR'S OFFICE
CALL AT COUNTY AUDITOR'S OFFICE

CHAUNCEY R. HAMMOND
AUDITOR SAN DIEGO COUNTY
SAN DIEGO, CALIFORNIA

TAX RATES

1922

SAN DIEGO COUNTY
CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES
SAN DIEGO COUNTY
CALIFORNIA

1922

Compiled for
BOARD OF SUPERVISORS
San Diego County
By C. R. HAMMOND, County Auditor

Soldiers' and Sailors' Exemptions

Section 3612 of Political Code, as approved May the 6th, 1919, directs that all claims for

Soldiers' and Sailors' Exemptions

must be made between the First Monday in MARCH and the First Monday in JULY of each year; otherwise, such claims can not be allowed.

TAX PAYERS' GUIDE

STATE AND COUNTY TAXES BECOME A LIEN on all taxable property at noon on the first Monday in March of each year.

TAX-PAYERS MUST FILE STATEMENT WITH COUNTY ASSESSOR of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

THE COUNTY BOARD OF EQUALIZATION MEETS on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

UNSECURED PERSONAL PROPERTY TAXES BECOME DUE AND PAYABLE on demand, to the County Assessor on the first Monday in March of each year.

THE STATE AND COUNTY TAX RATE is fixed by the County Board of Supervisors, on the first Tuesday after the first Monday in September, of each year.

TAXES ON REAL ESTATE AND PERSONAL PROPERTY ASSESSED WITH REAL ESTATE BECOME DUE AND PAYABLE to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the third Monday in October of each year, becoming delinquent at 6 o'clock P. M. on the first Monday in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 6 o'clock P. M. on the last Monday of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if so desired.

PENALTIES ARE APPLIED to all unpaid taxes as follows: Fifteen per cent is added to all First Installment of taxes unpaid on the first Monday in December, each year. Five per cent additional is added to all taxes unpaid on the last Monday in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on May 15th, each year.

THE DELINQUENT ROLL IS PUBLISHED on or before the fifth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

PROPERTY MAY BE REDEEMED at the County Auditor's office any time within five years after date of sale to the State.

REDEMPTION RATES

Interest at 7% per annum from date of sale to date of redemption on tax sale and all delinquencies. No interest or penalties on Tax Collector's penalties or costs.

Penalty is figured on taxes only—
10% Penalty for first 6 months to January 1st.
20% Penalty for second 6 months to July 1st.
30% Penalty for second year to July 1st.
40% Penalty for third year to July 1st.
45% Penalty for fourth year to July 1st.
50% Penalty for fifth year to July 1st.
Graduating penalties begin with the year 1894.

THE COUNTY TAX COLLECTOR WILL SELL AT PUBLIC AUCTION all property delinquent for the taxes of 1917, on or about June 30th, 1923, at the County Tax Collector's office, Court House, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1916 may be sold by the County Tax Collector at any time upon authorization of the State Controller.

IMPORTANT

WHEN REMITTING BY MAIL all remittances must be by Bank Draft, Post Office or Express Money Order, or by Certified Personal Checks only.

TO AVOID PENALTIES all remittances must be in the County Tax Collector's office before 6 o'clock P. M. on first Monday in December and last Monday in April of each year.

BEFORE REMITTING carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate, other than City and Town Lots	$10,066,150
City and Town Lots	44,973,430
Improvements on Real Estate other than City and Town Lots	1,886,945
Improvements on City and Town Lots	12,617,525
Improvements on Leased Land	117,678
Personal Property	11,880,770
Money and Solvent Credits	1,231,199
Total Non-Operative Property	$82,773,697
Operative Property	6,186,925
A., T. & S. F. Railway Co.	3,482,985
Pullman Company	127,426
Total Assessed Valuation of San Diego County, as shown by Assessment Roll of 1922	$92,571,033

ASSESSED VALUES
INSIDE CITIES

CITY	NET VALUATION
Chula Vista	$ 1,072,075
Coronado	3,144,657
East San Diego	1,479,325
El Cajon	116,806
Escondido	679,269
La Mesa	440,395
National City	1,469,875
Oceanside	380,848
San Diego	60,145,842

STATE, COUNTY, ROAD AND COUNTY LIBRARY TAX RATES

Highway Bond and Interest 1909	.07	
Highway Bond and Interest 1919	.18	
Contingent Fund	.25	
Poway Road	.10	
Salary Fund	.18	
San Diego Society Natural History	.01	
Outside Indigent Fund	.035	
Detention Home	.02	
Hospital Fund	.15	
Highway Maintenance Fund	.145	
County High School Fund	.32	
County Schools General Fund	.50	
County Road Fund	.40	
Special County Road Fund	.20	
County Library Fund	.15	
State and County Rate (outside)	$ 2.71	$ 2.71
Less Road Tax	.60	
Less Library Tax	.15	
State and County Rate (inside)		$ 1.96

SPECIAL DISTRICTS

Assessed Values

DISTRICT	VALUATION
Road Improvement District No. 2	411,675
Road Improvement District No. 5	92,255

Tax Rates

DISTRICT	RATE
Road Improvement District No. 2	7.00
Road Improvement District No. 5	4.00

LIGHTING DISTRICTS

Assessed Values

DISTRICT	VALUATION
Fallbrook	$ 86,270
Imperial Beach	39,040
Kensington Park	99,920
Normal Heights	660,545
Sierra Vista	23,065

Tax Rates

DISTRICT	RATE
Fallbrook	$ .90
Imperial Beach	.70
Kensington Park	.40
Normal Heights	.40
Sierra Vista	1.00

County High Schools

And School Districts Comprising the Same

Coronado High ..... Coronado
Valuation $3,211,757

Escondido Union High .....
- Aliso
- Bernardo
- Clamar
- Escondido
- Mountain View
- Oakdale
- Orange Glen
- Richland
- Rincon
- Valley
- Vesper
- Victor
- Watkins

Valuation $1,824,769

Fallbrook Union High .....
- De Luz
- Fallbrook
- Monserrate
- Mt. Fairview
- Moro
- Pauma
- San Onofre
- Vallecitos
- Tenaja
- The Oaks
- West Fallbrook

Valuation $1,301,465

Grossmont Union High ...
- Allison-Spring Valley
- Dehesa
- El Cajon
- El Capitan
- El Monte
- Foster
- Hillsdale
- Jamacha
- Lakeside
- Lakeview
- La Mesa Heights
- Lemon Grove
- Meridian
- Santee

Valuation $2,956,492

Julian Union High .....
- Anahuac
- Ballena
- Banner
- Julian
- Mesa Grande
- Oak Grove
- Orinoco
- San Felipe
- Santa Ysabel
- Spencer Valley
- Spring Hill
- Warner

Valuation $1,039,471

COUNTY HIGH SCHOOLS—Continued

	Cardiff	
	Carlsbad	
	Del Mar	
	Delpy	
	Encinitas	
	Green Valley	
	Laguna	
Oceanside High School	Lusby	
	Oceanside	
	Olivenhain	
	Rover	
	San Dieguito	
	San Luis Rey	
	South Oceanside	
	Vista	
Valuation		$2,505,960

	Banle	
Ramona Union High	Pamona	
	Santa Maria	
Valuation		$354,086

San Diego High	San Diego	
Valuation		$60,196,512

	Bonita	
	Chula Vista	
	Highland	
	Monument	
Sweetwater Union High	National	
	Oneonta	
	Otay	
	San Ysidro	
	South San Diego	
	Sunnyside	
Valuation		$4,566,210

County Union Schools

And School Districts Comprising the Same

Bonsall Union — Monserrate, Mt. Fairview, River, The Oaks

Valuation — $352,830

Cajon Valley Union — El Cajon, Hillsdale, Jamacha, Meridian

Valuation — $756,549

Carlsbad Union — Carlsbad, South Oceanside

Valuation — $322,610

Chula Vista Union — Bonita, Chula Vista, Sunnyside

Valuation — $1,954,425

Julian Union — Julian, Orinoco

Valuation — $125,278

Pomerado Union — Bernardo, Merton, Poway

Valuation — $404,025

Ramona Union — Ramona, Santa Maria

Valuation — $288,955

San Pasqual Union — East San Pasqual, San Pasqual

Valuation — $172,220

South Bay Union — Highland, Oneonta, South San Diego

Valuation — $516,530

COUNTY UNION SCHOOLS—Continued

Valley Center Union	Mountain View Valley Vesper Victor Watkins
Valuation	$95,695
Vista Union	Buena Delpy Vista
Valuation	$197,000
West Fallbrook Union	Moro West Fallbrook
Valuation	$597,220

Road District Valuations

District	Gross	Public Service Corporations	Net
rst	$2,767,592	$ 414,572	$2,353,020
cond	2,905,767	403,661	2,502,106
hird	4,184,268	161,750	4,022,518
ourth	1,665,445	48,910	1,616,535
fth	5,484,536	2,144,319	3,340,217

SCHOOL DISTRICT TAX LEVIES

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 22,140	$	$ 22,140	Aliso	$ 3.33	$ 2.71	$ .62	$	$	$ .62	$	$
825,234	34,940	790,294	Allison (In La Mesa City)	5.05	2.11	2.94	.30	.43	1.65	.42	.14
			Allison (Outside La Mesa City)	5.65	2.71	2.94	.30	.43	1.65	.42	.14
68,775	400	68,375	Alpine	3.16	2.71	.45				.45	
75,745		75,745	Alta	3.54	2.71	.83	.40			.43	
50,290		50,290	Anahauc	3.46	2.71	.75			.75		
54,638	300	54,338	Ballena	3.46	2.71	.75			.75		
129,818	200	129,618	Banner	3.91	2.71	1.20			.75	.45	
143,655	530	143,125	Bear Valley	2.80	2.71	.09				.09	
233,495	980	232,515	Bernardo (Pomerado Union)	3.66	2.71	.95			.62	.33	
380,635		380,635	Bonita (Chula Vista Union)	4.97	2.71	2.26	.45	.30	1.00	.36	.15
124,893	74,533	50,360	Buena (Vista Union)	3.21	2.71	.50	.50				
182,510	69,100	113,410	Campo	3.48	2.71	.77	.05			.72	
247,349	111,679	135,670	Cardiff	5.21	2.71	2.50	1.25	.05	.75	.45	
351,667	105,957	245,710	Carlsbad (Carlsbad Union)	3.96	2.71	1.25		.05	.75	.45	
1,269,633	67,953	1,201,680	Chula Vista (In City) (Chula V. Union)	4.37	2.11	2.26	.45	.30	1.00	.36	.15
			Chula Vista (Outside City) (C. V. Un.)	4.97	2.71	2.26	.45	.30	1.00	.36	.15
26,570		26,570	Clamar	3.33	2.71	.62			.62		

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kinder-garten
$ 58,311	$ 2,793	$ 55,518	Clover Flat	$ 3.46	$ 2.71	$ .75	$	$	$	$ .75	$
3,366,777	155,020	3,211,757	Coronado (In City)	3.64	1.96	1.68	.20	.58	.62	.17	.11
			Coronado (Outside City)	4.39	2.71	1.68	.20	.58	.62	.17	.11
164,315		164,315	Corte Madera	2.71	2.71						
40,235	240	39,995	Cottonwood	2.71	2.71						
38,575	300	38,275	Dehesa	4.79	2.71	2.08		.43	1.65		
392,189	138,844	253,345	Del Mar	4.11	2.71	1.40	.40	.05	.75	.20	
62,638	9,813	52,825	Delpy (Vista Union)	4.01	2.71	1.30	.50	.05	.75		
219,399	47,149	172,250	De Luz	4.16	2.71	1.45		.15	1.15	.15	
79,295	300	78,995	Descanso	3.11	2.71	.40				.40	
34,005	200	33,805	Dulzura	2.96	2.71	.25				.25	
65,235	160	65,075	Earle	5.01	2.71	2.30		.25	1.75	.30	
1,545,675	35,050	1,510,625	East San Diego (In City)	3.84	2.11	1.73	.25		.88	.45	.15
			East San Diego (Outside City)	4.44	2.71	1.73	.25		.88	.45	.15
87,380	300	87,080	East San Pasqual (San Pasqual Un.)	3.64	2.71	.93	.55			.38	
362,771	21,260	341,511	El Cajon (In City) (Cajon Valley Un.)	4.97	2.11	2.86	.33	.43	1.65	.45	
			El Cajon (Outside City) (Cajon V. Un.)	5.57	2.71	2.86	.33	.43	1.65	.45	
36,195	240	35,955	El Capitan	4.99	2.11	2.28		.43	1.65	.20	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 52,925	$ 990	$ 51,935	El Monte	$ 5.19	$ 2.71	$ 2.48	$ .40	$ .43	$1 .65	$	$
261,234	133,144	128,090	Encinitas	3.81	2.71	1.10		.05	.75	.30	
1,076,165	99,481	976,684	Escondido (In City)	3.10	1.96	1.14	.10		.62	.32	.10
			Escondido (Outside City)	3.85	2.71	1.14	.10		.62	.32	.10
83,772		83,772	Fallbrook	4.01	2.71	1.30		.15	1.15		
64,050	100	63,950	Foster	5.49	2.71	2.78	.55	.43	1.65	.15	
266,660	1,900	264,760	Grantville	3.09	2.71	.38	.25			.13	
45,920		45,920	Green Valley	3.66	2.71	.95		.05	.75	.15	
192,107	31,452	160,655	Highland (South Bay Union)	4.46	2.71	1.75		.30	1.00	.45	
45,690	500	45,190	Hillsdale (Cajon Valley Union)	5.57	2.71	2.86	.33	.43	1.65	.45	
92,159	83,189	8,970	Hipass	3.51	2.71	.80	.05			.75	
33,470		33,470	Honey Springs	2.71	2.71						
142,747	111,509	31,238	Jacumba	4.71	2.71	2.00	1.25			.75	
98,945	580	98,365	Jamacha (Cajon Valley Union)	5.57	2.71	2.86	.33	.43	1.65	.45	
83,045	480	82,565	Jamul	2.71	2.71						
29,365		29,365	Japatul	3.16	2.71	.45				.45	
70,415	240	70,175	Julian (Julian Union)	4.06	2.71	1.35	.60		.75		
238,957	119,237	119,720	Laguna	3.51	2.71	.80		.05	.75		

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kinder-garten
$ 250,585	$ 14,490	$ 236,095	Lakeside	$ 5.64	$ 2.71	$ 2.93	$ .40	$ .43	$ 1.65	$ .45	$
62,935	1,050	61,885	Lakeview	6.09	2.71	3.38	1.00	.43	1.65	.30	
291,925	2,400	289,525	La Mesa Heights (In La Mesa City)	5.04	2.11	2.93	.40	.43	1.65	.45	
			La Mesa Heights (outside LaMesaCity)	5.64	2.71	2.93	.40	.43	1.65	.45	
28,055		28,055	Las Flores	2.81	2.71	.10				.10	
373,625	23,450	350,175	Lemon Grove (In La Mesa City)	4.62	2.11	2.51	.10	.43	1.65	.33	
			Lemon Grove (Outside La Mesa City)	5.22	2.71	2.51	.10	.43	1.65	.33	
471,663	141,033	330,630	Libby	3.51	2.71	.80		.05	.75		
33,795		33,795	Lilac	3.71	2.71	1.00	1.00				
271,783	300	271,483	Meridian (Cajon Valley Union)	5.57	2.71	2.86	.33	.43	1.65	.45	
52,510		52,510	Merton (Pomerado Union)	3.04	2.71	.33				.33	
133,665	600	133,065	Mesa Grande	3.76	2.71	1.05			.75	.30	
299,520	22,940	276,580	Miramar	2.71	2.71						
70,330		70,330	Monserrate (Bonsall Union)	5.16	2.71	2.45	.70	.15	1.15	.45	
32,880		32,880	Monument	4.01	2.71	1.30		.30	1.00		
97.715	1,190	96,525	Moro (West Fallbrook Union)	4.19	2.71	1.48		.15	1.15	.18	
52,980	640	52,340	Mount Fairview (Bonsall Union)	5.16	2.71	2.45	.70	.15	1.15	.45	
8,615		8,615	Mountain View (Valley Center Un.)	4.33	2.71	1.62	1.00		.62		

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS. SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES — CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 2,005,611	$ 364,201	$ 1,641,510	(National (In City)	$ 4.18	$ 1.96	$ 2.22	$ .21	$ .41	$ 1.00	$ .45	$ .15
			(National (Outside City)	4.93	2.71	2.22	.21	.41	1.00	.45	.15
734,815	18,150	716,665	Normal Heights	4.59	2.71	1.88	.40		.88	.45	.15
82,575		82,575	Oakdale	3.53	2.71	.82			.62	.20	
73,812	600	73,212	Oak Grove	3.46	2.71	.75			.75		
928,167	416,099	512,068	(Oceanside (in City)	3.71	1.96	1.75	.50	.05	.75	.45	
			(Oceanside (Outside City)	4.46	2.71	1.75	.50	.05	.75	.45	
242,160	8,670	233,490	(Oceanview (In City of San Diego)	3.79	1.96	1.83	.50		.88	.45	
			(Oceanview (Outside City of San Diego)	4.54	2.71	1.83	.50		.88	.45	
44,840		44,840	Olivenhain	3.51	2.71	.80		.05	.75		
115,300		115,300	Oneonta (South Bay Union)	4.46	2.71	1.75		.30	1.00	.45	
178,320	180	178,140	Orange Glen	3.33	2.71	.62			.62		
55,103		55,103	Orinoco (Julian Union)	4.06	2.71	1.35	.60		.75		
333,782	25,427	308,355	Otay	4.46	2.71	1.75		.30	1.00	.45	
194,520	2,100	192,420	Pauma	4.01	2.71	1.30		.15	1.15		
48,010	10,725	37,285	Potrero	2.86	2.71	.15	.15				
120,300	1,300	119,000	Poway (Pomerado Union)	3.04	2.71	.33				.33	
239,535	1,250	238,285	Ramona (Ramona Union)	5.16	2.71	2.45		.25	1.75	.45	

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 237,702	$ 111,822	$ 125,880	Richland	$ 3.33	$ 2.71	$ .62	$	$	$ .62	$	$
84,790	180	84,610	Rincon	3.33	2.71	.62			.62		
298,673	91,428	207,245	River (Bonsall Union)	4.66	2.71	1.95	.70	.05	.75	.45	
66,028,910	5,890,338	60,138,572	San Diego (In City)	3.64	1.96	1.68	.10	.10	.88	.45	.15
			San Diego (Outside City)	4.39	2.71	1.68	.10	.10	.88	.45	.15
171,095		171,095	San Dieguito	3.51	2.71	.80		.05	.75		
36,220		36,220	San Felipe	3.91	2.71	1.20			.75	.45	
153,037	65,250	87,787	San Luis Rey	3.51	2.71	.80		.05	.75		
232,352	110,662	121,690	San Marcos	2.71	2.71						
373,995	211,365	162,630	San Onofre	4.01	2.71	1.30		.15	1.15		
85,440	300	85,140	San Pasqual (San Pasqual Union)	3.64	2.71	.93	.55			.38	
50,790	120	50,670	Santa Maria (Ramona Union)	5.16	2.71	2.45		.25	1.75	.45	
76,895	360	76,535	Santa Ysabel	3.69	2.71	.98			.75	.23	
319,704	18,250	301,454	Santee	5.49	2.71	2.78		.43	1.65	.70	
138,439	25,929	112,510	San Ysidro	5.26	2.71	2.55	1.25	.30	1.00		
74,490	1,020	73,470	Soledad	2.71	2.71						
159,750	82,850	76,900	South Oceanside (Carlsbad Union)	3.96	2.71	1.25		.05	.75	.45	
272,715	12,140	240,575	South San Diego (South Bay Union	4.46	2.71	1.75		.30	1.00	.45	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

SCHOOL DISTRICT TAX LEVIES—CONTINUED

VALUATIONS			SCHOOL DISTRICT	RATES							
Gross	Public Service Corporations	Net		Total Rate	State & County	Total School	General Bond	High Bond	High	Special and Spec'l Bldg.	Kindergarten
$ 43,855	$	$ 43,855	Spencer Valley	$ 3.76	$ 2.71	$ 1.05	$	$	$ .75	$ .30	$
27,835	120	27,715	Spring Hill	3.46	2.71	.75			.75		
372,110		372,110	Sunnyside (Chula Vista Union)	4.97	2.71	2.26	.45	.30	1.00	.36	.15
10,090	120	9,970	Tecate	3.16	2.71	.45				.45	
46,290		46,290	Tenaja	4.46	2.71	1.75		.15	1.15	.45	
22,915		22,915	The Oaks (Bonsall Union)	5.16	2.71	2.45	.70	.15	1.15	.45	
64,755	120	64,635	Twin Oaks	2.71	2.71						
20,533		20,533	Vallecitos	4.46	2.71	1.75		.15	1.15	.45	
26,265	300	25,965	Valley (Valley Center Union)	4.33	2.71	1.62	1.00		.62		
29,365	120	29,245	Vesper (Valley Center Union)	4.33	2.71	1.62	1.00		.62		
14,375	120	14,255	Victor (Valley Center Union)	4.33	2.71	1.62	1.00		.62		
34,655	300	34,355	Viejas	2.71	2.71						
240,065	168,260	71,805	Vista (Vista Union)	4.01	2.71	1.30	.50	.05	.75		
289,255	600	288,655	Warner	3.69	2.71	.98			.75	.23	
17,615		17,615	Watkins (Valley Center Union)	4.33	2.71	1.62	1.00		.62		
988,219	487,524	500,695	West Fallbrook	4.19	2.71	1.48		.15	1.15	.18	

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY 1874 TO 1922

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1899	$1.60	$2.10
1875	2.61		1900	1.58	2.08
1876	2.49		1901	1.65	2.25
1877	2.38		1902	1.75	2.25
1878	2.30		1903	1.65	2.25
1879	2.445		1904	1.75	2.25
1880	2.46		1905	1.65	2.25
1881	1.75		1906	1.65	2.25
1882	1.45		1907	1.60	2.20
1883	1.853		1908	1.50	2.10
1884	1.684		1909	1.40	2.00
1885	1.72		1910	1.40	2.00
1886	1.70		1911	1.40	2.00
1887	1.40	$1.60	1912	1.45	2.00
1888	1.18	1.50	1913	1.45	2.10
1889	1.85	2.15	1914	1.19	1.85
1890	1.42	1.72	1915	1.66	2.36
1891	1.30	1.70	1916	1.75	2.45
1892	1.12	1.42	1917	1.95	2.65
1893	1.50	1.85	1918	1.89	2.59
1894	1.38	1.73	1919	1.89	2.59
1895	1.65	2.00	1920	2.62	3.35
1896	1.40	1.80	1921	2.11	2.85
1897	1.57	1.97	1922	1.96	2.71
1898	1.55	1.95			

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
East San Diego (Same as State and County)	March	October	1st Instal't 1st Mon. Dec. 2d Instal't Last Mon. Apr.
El Cajon	March	October	December
Escondido	May	October	November
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	January	June	November

For City Taxes write to City Tax Collector of any of above cities.

FOR COUNTY INFORMATION { WRITE COUNTY AUDITOR'S OFFICE
TELEPHONE COUNTY AUDITOR'S OFFICE
CALL AT COUNTY AUDITOR'S OFFICE

CHAUNCEY R. HAMMOND
AUDITOR SAN DIEGO COUNTY
SAN DIEGO, CALIFORNIA

TAX RATES

1923

SAN DIEGO COUNTY
CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES

SAN DIEGO COUNTY

CALIFORNIA

1923

Compiled for
BOARD OF SUPERVISORS
San Diego County
By C. R. HAMMOND, County Auditor

Soldiers' and Sailors' Exemptions

Section 3612 of Political Code, as approved May the 6th, 1919, directs that all claims for

Soldiers' and Sailors' Exemptions

must be made between the First Monday in MARCH and the First Monday in JULY of each year; otherwise, such claims can not be allowed.

TAX PAYERS' GUIDE

STATE AND COUNTY TAXES BECOME A LIEN on all taxable property at noon on the first Monday in March of each year.

TAX-PAYERS MUST FILE STATEMENT WITH COUNTY ASSESSOR of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

THE COUNTY BOARD OF EQUALIZATION MEETS on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

UNSECURED PERSONAL PROPERTY TAXES BECOME DUE AND PAYABLE on demand, to the County Assessor on the first Monday in March of each year.

THE STATE AND COUNTY TAX RATE is fixed by the County Board of Supervisors, on the first Tuesday after the first Monday in September, of each year.

TAXES ON REAL ESTATE AND PERSONAL PROPERTY ASSESSED WITH REAL ESTATE BECOME DUE AND PAYABLE to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the third Monday in October of each year, becoming delinquent at 6 o'clock P. M. on the first Monday in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 6 o'clock P. M. on the last Monday of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if so desired.

PENALTIES ARE APPLIED to all unpaid taxes as follows: Fifteen per cent is added to all First Installment of taxes unpaid on the first Monday in December, each year. Five per cent additional is added to all taxes unpaid on the last Monday in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on May 15th, each year.

THE DELINQUENT ROLL IS PUBLISHED on or before the fifth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

PROPERTY MAY BE REDEEMED at the County Auditor's office any time within five years after date of sale to the State.

REDEMPTION RATES

Interest at 7% per annum from date of sale to date of redemption on tax sale and all delinquencies. No interest or penalties on Tax Collector's penalties or costs.

Penalty is figured on taxes only—
10% Penalty for first 6 months to January 1st.
20% Penalty for second 6 months to July 1st.
30% Penalty for second year to July 1st.
40% Penalty for third year to July 1st.
45% Penalty for fourth year to July 1st.
50% Penalty for fifth year to July 1st.
Graduating penalties begin with the year 1894.

THE COUNTY TAX COLLECTOR WILL SELL AT PUBLIC AUCTION all property delinquent for the taxes of 1918, on or about June 30th, 1924, at the County Tax Collector's office, Court House, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1918 may be sold by the County Tax Collector at any time upon authorization of the State Controller.

IMPORTANT

WHEN REMITTING BY MAIL all remittances must be by Bank Draft, Post Office or Express Money Order, or by Certified Personal Checks only.

TO AVOID PENALTIES all remittances must be in the County Tax Collector's office before 6 o'clock P. M. on first Monday in December and last Monday in April of each year.

BEFORE REMITTING carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate, other than City and Town Lots	$10,109,840
Improvements on same	2,014,420
Personal attached same	1,790,094
Money and Solvent Credits	7,405
Improvements on Leased Land	6,200
	$13,927,959
City and Town Lots	44,825,025
Improvements on same	13,843,070
Personal attached same	11,049,479
Money and Solvent Credits	327,443
Improvements on Leased Lands	112,850
	70,157,867
Total Non-Operative Property	84,085,826
Operative Property	6,838,777
A. T. & S. F. Railway Co	3,482,985
Pullman Company	127,830
	$10,449,592
Total Assessed Valuation of San Diego County, as shown by Assessment Roll of 1923	$94,535,418

ASSESSED VALUES
INSIDE CITIES

CITY	NET VALUATION
Chula Vista	$1,049,720
Coronado	3,187,830
East San Diego	1,592,050
El Cajon	120,835
Escondido	720,785
La Mesa	408,123
National City	1,516,590
Oceanside	402,742
San Diego	61,054,970

STATE, COUNTY, ROAD AND COUNTY LIBRARY TAX RATES

Highway Bond Interest, 1909	.065	
Highway Improvement, 1919	.16	
Highway Improvement, 1923	.075	
Highway Maintenance	.145	
Adams Ave. and Kensington Park Road	.04	
Coronado Strand Road	.10	
Escondido Road	.04	
Highland Ave. Road	.02	
National Ave. Road	.03	
Ramona Road	.15	
Bridges	.03	
County High Schools	.34	
County General Schools	.55	
Contingent	.25	
Salary	.18	
Immigration	.01	
San Diego Society Natural History	.01	
Outside Indigent	.035	
Detention Home	.02	
Hospital	.23	
Edgemoor Farm	.08	
Total State and County Rate Inside		$2.5
County Library	.12	
Roads	.60	
Total State and County Rate Outside		$3.2

SPECIAL DISTRICTS

Assessed Values

DISTRICT	VALUATION
Road Improvement District No. 2	$408,695
Road Improvement District No. 5	92,370

Tax Rates

DISTRICT	RATE
Road Improvement District No. 2	$6.00
Road Improvement District No. 5	3.50

LIGHTING DISTRICTS

Assessed Values

DISTRICT	VALUATION
Fallbrook	$ 79,975
Imperial Beach	37,440
Kensington Park	107,100
Lakeside	50,970
Normal Heights	737,690
San Ysidro	67,885
Sierra Vista	21,785

Tax Rates

DISTRICT	RATE
Fallbrook	$ .90
Imperial Beach	1.25
Kensington Park	.40
Lakeside	.90
Normal Heights	.33
San Ysidro	2.00
Sierra Vista	2.00

FALLBROOK PUBLIC UTILITIES

VALUATION	RATE
$95,215	$4.221

County High Schools

And School Districts Comprising the Sam

Coronado High ..... Coronad
Valuation $3,253,910

Escondido Union High .....
- Aliso
- Bernardo
- Clamar
- Escondido
- Mountain View
- Oakdale
- Orange Glen
- Richland
- Rincon
- Twin Oaks
- Valley
- Vesper
- Victor
- Watkins

Valuation $1,946,750

Fallbrook Union High .....
- De Luz
- Fallbrook
- Monserrate
- Mt. Fairview
- Moro
- Pauma
- San Onofre
- Vallecitos
- Tenaja
- The Oaks
- West Fallbrook

Valuation $1,432,876

Grossmont Union High
- Allison-Spring Valley
- Dehesa
- El Cajon
- El Capitan
- El Monte
- Foster
- Hillsdale
- Jamacha
- Lakeside
- Lakeview
- La Mesa Heights
- Lemon Grove
- Meridian
- Santee

Valuation $2,968,950

Julian Union High .....
- Anahuac
- Ballena
- Banner
- Julian
- Mesa Grande
- Oak Grove
- Orinoco
- San Felipe
- Santa Ysabel
- Spencer Valley
- Spring Hill
- Warner

Valuation $497,335

COUNTY HIGH SCHOOLS—Continued

Mountain Empire Union High	Campo Clover Flat Hipass Jacumba
Valuation	$201,557

Oceanside High School	Cardiff Carlsbad Del Mar Delpy Encinitas Green Valley Laguna Libby Oceanside Olivenhain River San Dieguito San Luis Rey South Oceanside Vista
Valuation	$2,585,922

Ramona Union High	Earle Ramona Santa Maria
Valuation	$397,725

San Diego High	San Diego
Valuation	$61,106,470

Sweetwater Union High	Bonita Chula Vista Highland Monument National Oneonta Otay San Ysidro South San Diego Sunnyside
Valuation	$4,626,040

County Union Schools

And School Districts Comprising the Same

Bonsall Union
- Monserrate
- Mt. Fairview
- River
- The Oaks

Valuation $359,526

Cajon Valley Union
- El Cajon
- El Capitan
- Hillsdale
- Jamacha
- Lakeview
- Meridian

Valuation $864,955

Carlsbad Union
- Carlsbad
- South Oceanside

Valuation $321,340

Chula Vista Union
- Bonita
- Chula Vista
- Sunnyside

Valuation $1,942,395

Julian Union
- Julian
- Orino

Valuation $126,100

Pomerado Union
- Bernardo
- Merton
- Poway

Valuation $399,210

Ramona Union
- Ramona
- Santa Maria

Valuation $333,680

San Pasqual Union
- East San Pasqual
- San Pasqual

Valuation $170,935

South Bay Union
- Highland
- Oneonta
- South San Diego

Valuation $517,085

VALLEY CENTER UNION—Mountain View, Valley, Vesper, Victor, Watkins
Valuation—$98,301

VISTA UNION—Buena, Delpy, Vista
Valuation—$173,610

WEST FALLBROOK UNION—Moro, West Fallbrook
Valuation—$586,825

ROAD DISTRICT VALUATIONS

District	Gross	Public Service Corporations	Net
First	$2,686,762	$ 398,872	$2,287,890
Second	2,949,743	406,841	2,542,902
Third	4,209,761	170,750	4,039,011
Fourth	1,668,530	48,910	1,619,620
Fifth	5,565,745	2,153,019	3,412,726

SPECIAL ROADS

Adams Avenue and Kensington Park	$ .04
Coronado Strand	.10
Escondido	.04
Highland Avenue	.02
National Avenue	.03
Ramona	.15
Bridges	.03
	$ .41

CHARITIES

Outside Indigent	$ .035
Detention Home	.02
Hospital	.23
Edgemoor Farm	.08
	$ .365

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICT	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	**High Bond**
--------	19,375	Aliso	4.03	2.39	.45	.365	.30	.41	.145	.60	.12	1.64	.55	.34	----	----	.75	----	----
34,200	732,645	Allison (in La Mesa City)	5.69	1.79	.45	.365	.30	.41	.145	----	.12	3.90	.55	.34	.15	.77	1.44	.25	.40
--------	--------	Allison (outside La Mesa City)	6.29	2.39	.45	.365	.30	.41	.145	.60	.12	3.90	.55	.34	.15	.77	1.44	.25	.40
400	71,495	Alpine	3.73	2.39	.45	.365	.30	.41	.145	.60	.12	1.34	.55	.34	----	.45	----	----	----
--------	74,740	Alta	4.23	2.39	.45	.365	.30	.41	.145	.60	.12	1.84	.55	.34	----	.15	----	.80	----
--------	36,600	Anahuac	4.00	2.39	.45	.365	.30	.41	.145	.60	.12	1.61	.55	.34	----	----	.72	----	----
300	54,970	Ballena	4.00	2.39	.45	.365	.30	.41	.145	.60	.12	1.61	.55	.34	----	----	.72	----	----
200	141,655	Banner	4.10	2.39	.45	.365	.30	.41	.145	.60	.12	1.71	.55	.34	----	.10	.72	----	----
530	136,100	Bear Valley	3.54	2.39	.45	.365	.30	.41	.145	.60	.12	1.15	.55	.34	----	.26	----	----	----
980	230,300	Bernardo (Pomerado Union)	4.16	2.39	.45	.365	.30	.41	.145	.60	.12	1.77	.55	.34	----	.13	.75	----	----
--------	385,755	Bonita (Chula Vista Union)	6.05	2.39	.45	.365	.30	.41	.145	.60	.12	3.66	.55	.34	.15	.45	1.47	.40	.30
74,533	49,715	Buena (Vista Union)	4.18	2.39	.45	.365	.30	.41	.145	.60	.12	1.79	.55	.34	----	.45	----	.45	----
69,180	86,927	Campo	5.78	2.39	.45	.365	.30	.41	.145	.60	.12	3.39	.55	.34	----	.45	2.00	.05	----
111,679	134,545	Cardiff	5.53	2.39	.45	.365	.30	.41	.145	.60	.12	3.14	.55	.34	----	.45	.75	1.00	.05
106,017	245,165	Carlsbad (Carlsbad Union)	5.23	2.39	.45	.365	.30	.41	.145	.60	.12	2.84	.55	.34	----	1.15	.75	----	.05
67,808	1,178,340	Chula Vista (Chula V. U., in City).	5.45	1.79	.45	.365	.30	.41	.145	----	.12	3.66	.55	.34	.15	.45	1.47	.40	.30
--------	--------	Chula Vista(C. V. U., outside City)	6.05	2.39	.45	.365	.30	.41	.145	.60	.12	3.66	.55	.34	.15	.45	1.47	.40	.30
--------	25,225	Clamar	4.48	2.39	.45	.365	.30	.41	.145	.60	.12	2.09	.55	.34	----	.45	.75	----	----

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
2,813	62,000	Clover Flat	6.14	2.39	.45	.365	.30	.41	.145	.60	.12	3.75	.55	.34	----	.41	2.00	.45	----
159,410	3,253,910	Coronado (in City)	4.32	1.67	.45	.365	.30	.41	.145	----	----	2.65	.55	.34	.15	.45	.68	.08	.40
--------	--------	Coronado (outside City)	5.04	2.39	.45	.365	.30	.41	.145	.60	.12	2.65	.55	.34	.15	.45	.68	.08	.40
--------	164,455	Corte Madera	3.28	2.39	.45	.365	.30	.41	.145	.60	.12	.89	.55	.34	----	----	----	----	----
240	38,400	Cottonwood	3.28	2.39	.45	.365	.30	.41	.145	.60	.12	.89	.55	.34	----	----	----	----	----
300	36,040	Dehesa	5.12	2.39	.45	.365	.30	.41	.145	.60	.12	2.71	.55	.34	----	----	1.44	----	.40
138,794	268,810	Del Mar	4.80	2.39	.45	.365	.30	.41	.145	.60	.12	2.41	.55	.34	----	.42	.75	.30	.05
9,813	52,730	Delpy (Vista Union)	4.98	2.39	.45	3.65	.30	.41	.145	.60	.12	2.59	.55	.34	----	.45	.75	.45	.05
47,149	195,005	De Luz	4.40	2.39	.45	.365	.30	.41	.145	.60	.12	2.01	.55	.34	----	.25	.75	----	.12
300	94,415	Descanso	3.28	2.39	.45	.365	.30	.41	.145	.60	.12	.89	.55	.34	----	----	----	----	----
200	33,790	Dulzura	3.58	2.39	.45	.365	.30	.41	.145	.60	.12	1.19	.55	.34	----	.30	----	----	----
160	630,45	Earle	4.28	2.39	.45	.365	.30	.41	.145	.60	.12	1.89	.55	.34	----	----	.75	----	.25
37,550	1,642,950	East San Diego (in City)	4.43	1.79	.45	.365	.30	.41	.145	----	.12	2.64	.55	.34	.15	.45	.75	.40	----
--------	--------	East San Diego (outside City)	5.03	2.39	.45	.365	.30	.41	.145	.60	.12	2.64	.55	.34	.15	.45	.75	.40	----
300	86,235	East San Pasqual (San Pasqual Un.)	4.08	2.39	.45	.365	.30	.41	.145	.60	.12	1.69	.55	.34	----	.30	----	.50	----
21,190	341,005	El Cajon (Cajon Val. Un., in City)	5.37	1.79	.45	.365	.30	.41	.145	----	.12	3.58	.55	.34	----	.45	1.44	.40	.40
--------	--------	El Cajon (Cajon V. U., outside City)	5.97	2.39	.45	.365	.30	.41	.145	.60	.12	3.58	.55	.34	----	.45	1.44	.40	.40
[illegible]	[illegible]	El C[illegible] (C[illegible] Valley Union)	5.07	2.39	.45	.365	.30	.41	.145	.60	.12	3.58	.55	.34		.45	1.44	.40	.40

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	Special Roads	Highway Maintenance	Roads	County Library	Total Schools	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
990	51,205	El Monte (Lakeside-El Monte Un.)	6.37	2.39	.45	.365	.30	.41	.145	.60	.12	3.98	.55	.34	----	.45	1.44	.80	.40
133,144	129,815	Encinitas	4.53	2.39	.45	.365	.30	.41	.145	.60	.12	2.14	.55	.34	----	.45	.75	----	.05
99,751	1,031,905	Escondido (in City)	4.27	1.67	.45	.365	.30	.41	.145	----	----	2.60	.55	.34	.15	.45	.75	.36	----
----	----	Escondido (outside City)	4.99	2.39	.45	.365	.30	.41	.145	.60	.12	2.60	.55	.34	.15	.45	.75	.36	----
----	79,393	Fallbrook	4.48	2.39	.45	.365	.30	.41	.145	.60	.12	2.09	.55	.34	----	.33	.75	----	.12
100	77,600	Foster	5.42	2.39	.45	.365	.30	.41	.145	.60	.12	3.03	.55	.34	----	----	1.44	.30	.40
1,900	267,160	Grantville	3.62	2.39	.45	.365	.30	.41	.145	.60	.12	1.23	.55	.34	----	.14	----	.20	----
----	47,865	Green Valley	4.53	2.39	.45	.365	.30	.41	.145	.60	.12	2.14	.55	.34	----	.45	.75	----	.05
32,047	161,275	Highland (South Bay Union)	5.35	2.39	.45	.365	.30	.41	.145	.60	.12	2.96	.55	.34	----	.30	.147	----	.30
500	45,550	Hillsdale (Cajon Valley Union)	5.97	2.39	.45	.365	.30	.41	.145	.60	.12	3.58	.55	.34	----	.45	1.44	.40	.40
83,099	11,690	Hipass	5.78	2.39	.45	.365	.30	.41	.145	.60	.12	3.39	.55	.34	----	.45	2.00	.05	----
----	36,205	Honey Springs	3.28	2.39	.45	.365	.30	.41	.145	.60	.12	.89	.55	.34	----	----	----	----	----
111,549	40,940	Jacumba	6.73	2.39	.45	.365	.30	.41	.145	.60	.12	4.34	.55	.34	----	.45	2.00	1.00	----
580	96,635	Jamacha (Cajon Valley Union)	5.97	2.39	.45	.365	.30	.41	.145	.60	.12	3.58	.55	.34	----	.45	1.44	.40	.40
480	88,235	Jamul	3.43	2.39	.45	.365	.30	.41	.145	.60	.12	1.04	.55	.34	----	.15	----	----	----
----	29,180	Japatul	3.73	2.39	.45	.365	.30	.41	.145	.60	.12	2.34	.55	.34	----	.45	----	----	----
240	68,565	Julian (Julian Union)	4.85	2.39	.45	.365	.30	.41	.145	.60	.12	2.46	.55	.34	----	.45	.72	.40	----
119,237	118,555	Laguna	4.38	2.39	.45	.365	.30	.41	.145	.60	.12	1.99	.55	.34	----	.30	.75	----	.05

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
14,490	248,100	Lakeside	6.37	2.39	.45	.365	.30	.41	.145	.60	.12	3.98	.55	.34	----	.45	1.44	.80	.40
1,050	69,525	Lakeview	6.57	2.39	.45	.365	.30	.41	.145	.60	.12	4.18	.55	.34	----	.45	1.44	1.00	.40
2,400	289,545	La Mesa Heights (in E. San Diego)	5.27	1.79	.45	.365	.30	.41	.145	----	.12	3.48	.55	.34	----	.45	1.44	.30	.40
----	----	La Mesa Heights (outside E. S. D.)	5.87	2.39	.45	.365	.30	.41	.145	.60	.12	3.48	.55	.34	----	.45	1.44	.30	.40
----	29,970	Las Flores	3.28	2.39	.45	.365	.30	.41	.145	.60	.12	.89	.55	.34	----	----	----	----	----
23,450	366,170	Lemon Grove (in La Mesa City)	4.97	1.79	.45	.365	.30	.41	.145	----	.12	3.18	.55	.34	----	.45	1.44	----	.40
----	----	Lemon Grove (outside LaMesa City)	5.57	2.39	.45	.365	.30	.41	.145	.60	.12	3.18	.55	.34	----	.45	1.44	----	.40
141,033	328,080	Libby	4.08	2.39	.45	.365	.30	.41	.145	.60	.12	1.69	.55	.34	----	----	.75	----	.05
----	34,340	Lilac	3.78	2.39	.45	.365	.30	.41	.145	.60	.12	1.39	.55	.34	----	----	----	.50	----
300	274,930	Meridian (Cajon Valley Union)	5.97	2.39	.45	.365	.30	.41	.145	.60	.12	3.58	.55	.34	----	.45	1.44	.40	.40
----	53,895	Merton (Pomerado Union)	3.41	2.39	.45	.365	.30	.41	.145	.60	.12	1.02	.55	.34	----	.13	----	----	----
600	126,405	Mesa Grande	4.00	2.39	.45	.365	.30	.41	.145	.60	.12	1.61	.55	.34	----	----	.72	----	----
22,480	168,795	Miramar	3.42	2.39	.45	.365	.30	.41	.145	.60	.12	1.03	.55	.34	----	.14	----	----	----
----	71,374	Monserrate (Bonsall Union)	5.25	2.39	.45	.365	.30	.41	.145	.60	.12	2.86	.55	.34	----	.45	.75	.65	.12
----	31,900	Monument	5.05	2.39	.45	.365	.30	.41	.145	.60	.12	2.66	.55	.34	----	----	1.47	----	.30
1,100	91,305	Moro (West Fallbrook Union)	4.60	2.39	.45	.365	.30	.41	.145	.60	.12	2.21	.55	.34	----	.45	.75	----	.12
640	52,597	Mt. Fairview (Bonsall Union)	5.25	2.39	.45	.365	.30	.41	.145	.60	.12	2.86	.55	.34	----	.45	.75	.65	.12
	9,030	Mountain View (Valley Ctr. Un.)	5.48	3.30	.45	.365	.30	.41	.145	.60	.12	3.00	.55	.34	----	.45	.75	1.00	

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
282,821	1,711,945	National (in City)	5.15	1.67	.45	.365	.30	.41	.145			3.48	.55	.34	.15	.45	1.47	.05	.47
		National (outside City)	5.87	2.39	.45	.365	.30	.41	.145	.60	.12	3.48	.55	.34	.15	.45	1.47	.05	.47
18,150	761,010	Normal Heights	4.92	2.39	.45	.365	.30	.41	.145	.60	.12	2.53			.15	.45	.75	.29	
600	76,670	Oak Grove	4.00	2.39	.45	.365	.30	.41	.145	.60	.12	1.61	.55	.34			.72		
416,566	532,137	Oceanside (in City)	4.31	1.67	.45	.365	.30	.41	.145			2.64	.55	.34		.45	.75	.50	.05
		Oceanside (outside City)	5.03	2.39	.45	.365	.30	.41	.145	.60	.12	2.64	.55	.34		.45	.75	.50	.05
8,670	228,760	Oceanview (in City San Diego)	3.97	1.67	.45	.365	.30	.41	.145			2.30	.55	.34		.16	.75	.50	
		Oceanview (outside City San Diego)	4.69	2.39	.45	.365	.30	.41	.145	.60	.12	2.30	.55	.34		.16	.75	.50	
	62,145	Olivenhain	4.08	2.39	.45	.365	.30	.41	.145	.60	.12	1.69	.55	.34			.75		.05
	112,170	Oneonta (South Bay Union)	5.35	2.39	.45	.365	.30	.41	.145	.60	.12	2.96	.55	.34		.30	1.47		.30
180	188,190	Orange Glen	4.07	2.39	.45	.365	.30	.41	.145	.60	.12	1.68	.55	.34		.04	.75		
	57,535	Orinoco (Julian Union)	4.85	2.39	.45	.365	.30	.41	.145	.60	.12	2.46	.55	.34		.45	.72	.40	
24,367	307,110	Otay	5.43	2.39	.45	.365	.30	.41	.145	.60	.12	3.04	.55	.34		.38	1.47		.30
2,100	184,977	Pauma	4.45	2.39	.45	.365	.30	.41	.145	.60	.12	2.06	.55	.34		.30	.75		.12
10,725	33,400	Potrero	3.28	2.39	.45	.365	.30	.41	.145	.60	.12	.89	.55	.34					
1,300	115,015	Poway (Pomerado Union)	3.41	2.39	.45	.365	.30	.41	.145	.60	.12	1.02	.55	.34		.13			
1,250	278,410	Ramona (Ramona Union)	4.73	2.39	.45	.365	.30	.41	.145	.60	.12	2.34	.55	.34		.45	.75		.25

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS. SEE PAGE 7

VALUATION			COUNTY RATES									SCHOOL RATES								
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	**High Bond**
111,822	122,665	Richland	4.03	2.39	.45	.365	.30	.41	.145	.60	.12	1.64	.55	.34	----	----	.75	----	----
180	84,040	Rincon	4.45	2.39	.45	.365	.30	.41	.145	.60	.12	2.06	.55	.34	----	.42	.75	----	----
91,428	210,625	River (Bonsall Union)	5.18	2.39	.45	.365	.30	.41	.145	.60	.12	2.79	.55	.34	----	.45	.75	.65	.05
6,607,077	61,106,470	San Diego (in City)	4.11	1.67	.45	.365	.30	.41	.145	----	----	2.44	.55	.34	.15	.45	.75	.10	.10
----	----	San Diego (outside City)	4.83	2.39	.45	.365	.30	.41	.145	.60	.12	2.44	.55	.34	.15	.45	.75	.10	.10
----	224,760	San Dieguito	4.30	2.39	.45	.365	.30	.41	.145	.60	.12	1.91	.55	.34	----	.22	.75	----	.05
----	38,255	San Felipe	4.00	2.39	.45	.365	.30	.41	.145	.60	.12	1.61	.55	.34	----	----	.72	----	----
65,250	83,500	San Luis Rey	4.23	2.39	.45	.365	.30	.41	.145	.60	.12	1.84	.55	.34	----	.15	.75	----	.05
110,762	128,035	San Marcos	3.28	2.39	.45	.365	.30	.41	.145	.60	.12	.89	.55	.34	----	----	----	----	----
211,365	170,715	San Onofre	4.15	2.39	.45	.365	.30	.41	.145	.60	.12	1.76	.55	.34	----	----	.75	----	.12
300	84,700	San Pasqual (San Pasqual Un.)	4.08	2.39	.45	.365	.30	.41	.145	.60	.12	1.69	.55	.34	----	.30	----	.50	----
120	55,270	Santa Maria (Ramona Union)	4.73	2.39	.45	.365	.30	.41	.145	.60	.12	2.34	.55	.34	----	.45	.75	----	.25
360	69,605	Santa Ysabel	4.45	2.39	.45	.365	.30	.41	.145	.60	.12	2.06	.55	.34	----	.45	.72	----	----
18,250	302,690	Santee	5.23	2.39	.45	.365	.30	.41	.145	.60	.12	2.84	.55	.34	----	.11	1.44	----	.40
25,929	115,605	San Ysidro	6.25	2.39	.45	.365	.30	.41	.145	.60	.12	3.86	.55	.34	----	----	1.47	1.20	.30
1,020	70,320	Soledad	3.28	2.39	.45	.365	.30	.41	.145	.60	.12	.89	.55	.34	----	----	----	----	----
82,850	76,175	South Oceanside (Carlsbad Union)	5.23	2.39	.45	.365	.30	.41	.145	.60	.12	2.84	.55	.34	----	1.15	.75	----	.05

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
--------	50,535	Spring Valley	4.67	2.39	.45	.365	.30	.41	.145	.60	.12	2.28	.55	.34	----	.27	.72	----	.40
--------	29,390	Spring Hill	4.00	2.39	.45	.365	.30	.41	.145	.60	.12	1.61	.55	.34	----	----	.72	----	----
--------	378,300	Sunnyside (Chula Vista Union)	6.05	2.39	.45	.365	.30	.41	.145	.60	.12	3.66	.55	.34	.15	.45	1.47	.40	.30
120	10,765	Tecate	3.73	2.39	.45	.365	.30	.41	.145	.60	.12	1.34	.55	.34	----	.45	----	----	----
--------	46,290	Tenaja	4.15	2.39	.45	.365	.30	.41	.145	.60	.12	1.76	.55	.34	----	----	.75	----	.12
--------	24,920	The Oaks (Bonsall Union)	5.25	2.39	.45	.365	.30	.41	.145	.60	.12	2.86	.55	.34	----	.45	.75	.65	.12
120	62,620	Twin Oaks	4.03	2.39	.45	.365	.30	.41	.145	.60	.12	1.64	.55	.34	----	----	.75	----	----
--------	20,770	Vallecitos	4.60	2.39	.45	.365	.30	.41	.145	.60	.12	2.21	.55	.34	----	.45	.75	----	.12
300	25,011	Valley (Valley Center Union)	5.48	2.39	.45	.365	.30	.41	.145	.60	.12	3.09	.55	.34	----	.45	.75	1.00	----
120	31,285	Vesper (Valley Center Union)	5.48	2.39	.45	.365	.30	.41	.145	.60	.12	3.09	.55	.34	----	.45	.75	1.00	----
120	13,430	Victor (Valley Center Union)	5.48	2.39	.45	.365	.30	.41	.145	.60	.12	3.09	.55	.34	----	.45	.75	1.00	----
300	37,055	Viejas	3.28	2.39	.45	.365	.30	.41	.145	.60	.12	.89	.55	.34	----	----	----	----	----
168,260	71,165	Vista (Vista Union)	4.98	2.39	.45	.365	.30	.41	.145	.60	.12	2.59	.55	.34	----	.45	.75	.45	.05
600	247,150	Warner	4.07	2.39	.45	.365	.30	.41	.145	.60	.12	1.68	.55	.34	----	.07	.72	----	----
--------	17,555	Watkins (Valley Center Union)	5.48	2.39	.45	.365	.30	.41	.145	.60	.12	3.09	.55	.34	----	.45	.75	1.00	----
487,414	495,520	West Fallbrook (W. Fallbrook Un.)	4.60	2.39	.45	.365	.30	.41	.145	.60	.12	2.21	.55	.34	----	.45	.75	----	.12

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS. SEE PAGE 7

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY 1874 TO 1923

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1899	$1.60	$2.10
1875	2.61		1900	1.58	2.08
1876	2.49		1901	1.65	2.25
1877	2.38		1902	1.75	2.25
1878	2.30		1903	1.65	2.25
1879	2.445		1904	1.75	2.25
1880	2.46		1905	1.65	2.25
1881	1.75		1906	1.65	2.25
1882	1.45		1907	1.60	2.20
1883	1.853		1908	1.50	2.10
1884	1.684		1909	1.40	2.00
1885	1.72		1910	1.40	2.00
1886	1.70		1911	1.40	2.00
1887	1.40	$1.60	1912	1.45	2.00
1888	1.18	1.50	1913	1.45	2.10
1889	1.85	2.15	1914	1.19	1.85
1890	1.42	1.72	1915	1.66	2.36
1891	1.30	1.70	1916	1.75	2.45
1892	1.12	1.42	1917	1.95	2.65
1893	1.50	1.85	1918	1.89	2.59
1894	1.38	1.73	1919	1.89	2.59
1895	1.65	2.00	1920	2.62	3.35
1896	1.40	1.80	1921	2.11	2.85
1897	1.57	1.97	1922	1.96	2.71
1898	1.55	1.95	1923	2.56	3.28

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
East San Diego (Same as State and County)	March	October	1st Instal't 1st Mon. Dec. 2d Instal't Last Mon. Apr.
El Cajon	March	October	December
Escondido	May	October	November
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	January	June	November

For City Taxes write to City Tax Collector of any of above cities.

FOR COUNTY INFORMATION { WRITE COUNTY AUDITOR'S OFFICE
TELEPHONE COUNTY AUDITOR'S OFFICE
CALL AT COUNTY AUDITOR'S OFFICE

CHAUNCEY R. HAMMOND
AUDITOR SAN DIEGO COUNTY
SAN DIEGO, CALIFORNIA

TAX RATES

1924

SAN DIEGO COUNTY
CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES

SAN DIEGO COUNTY

CALIFORNIA

1924

Compiled for
BOARD OF SUPERVISORS
San Diego County
By C. R. HAMMOND, County Auditor

Soldiers' and Sailors' Exemptions

Section 3612 of Political Code, as approved May the 6th, 1919, directs that all claims for

Soldiers' and Sailors' Exemptions

must be made between the First Monday in MARCH and the First Monday in JULY of each year; otherwise, such claims can not be allowed.

TAX PAYERS' GUIDE

STATE AND COUNTY TAXES BECOME A LIEN on all taxable property at noon on the first Monday in March of each year.

TAX-PAYERS MUST FILE STATEMENT WITH COUNTY ASSESSOR of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

THE COUNTY BOARD OF EQUALIZATION MEETS on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

UNSECURED PERSONAL PROPERTY TAXES BECOME DUE AND PAYABLE on demand, to the County Assessor on the first Monday in March of each year.

THE STATE AND COUNTY TAX RATE is fixed by the County Board of Supervisors, on the first Tuesday after the first Monday in September, of each year.

TAXES ON REAL ESTATE AND PERSONAL PROPERTY ASSESSED WITH REAL ESTATE BECOME DUE AND PAYABLE to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the third Monday in October of each year, becoming delinquent at 6 o'clock P. M. on the first Monday in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 6 o'clock P. M. on the last Monday of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if so desired.

PENALTIES ARE APPLIED to all unpaid taxes as follows: Fifteen per cent is added to all First Installment of taxes unpaid on the first Monday in December, each year. Five per cent additional is added to all taxes unpaid on the last Monday in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on May 15th, each year.

THE DELINQUENT ROLL IS PUBLISHED on or before the fifth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

PROPERTY MAY BE REDEEMED at the County Auditor's office any time within five years after date of sale to the State.

REDEMPTION RATES

Interest at 7% per annum from date of sale to date of redemption on tax sale and all delinquencies. No interest or penalties on Tax Collector's penalties or costs.

Penalty is figured on taxes only—
10% Penalty for first 6 months to January 1st.
20% Penalty for second 6 months to July 1st.
30% Penalty for second year to July 1st.
40% Penalty for third year to July 1st.
45% Penalty for fourth year to July 1st.
50% Penalty for fifth year to July 1st.
Graduating penalties begin with the year 1894.

THE COUNTY TAX COLLECTOR WILL SELL AT PUBLIC AUCTION all property delinquent for the taxes of 1919, on or about June 30th, 1925, at the County Tax Collector's office, Court House, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1919 may be sold by the County Tax Collector at any time upon authorization of the State Controller.

IMPORTANT

WHEN REMITTING BY MAIL all remittances must be by Bank Draft, Post Office or Express Money Order, or by Certified Personal Checks only.

TO AVOID PENALTIES all remittances must be in the County Tax Collector's office before 6 o'clock P. M. on first Monday in December and last Monday in April of each year.

BEFORE REMITTING carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate, other than City and Town Lots	$10,373,520
Improvements on same	2,317,035
Personal attached same	1,630,940
Money and Solvent Credits	825
Improvements on Leased Land	8,500
Unsecured Personal	162,881
	$14,493,701
City and Town Lots	$45,799,155
Improvements on same	15,831,910
Personal attached same	7,700,040
Money and Solvent Credits	326,930
Improvements on Leased Lands	120,570
Unsecured Personal	4,040,017
	$73,818,622
Total Non-Operative Property	$88,312,323
Operative Property	6,733,455
A. T. & S. F. Railway Co.	3,971,000
Pullman Company	153,396
	$10,857,851
Total Assessed Valuation of San Diego County, as shown by Assessment Roll of 1924	$99,170,174

ASSESSED VALUES
INSIDE CITIES

CITY	NET VALUATION
Chula Vista	$ 1,141,035
Coronado	3,385,945
East San Diego	1,714,225
El Cajon	156,560
Escondido	765,196
La Mesa	457,425
National City	1,637,566
Oceanside	463,330
San Diego	64,120,455

STATE, COUNTY, ROAD AND COUNTY LIBRARY TAX RATES

Highway Bond and Interest, 1909	.06	
Highway Improvement, 1919	.15	
Highway Improvement, 1923	.06	
Highway Maintenance	.145	
Ramona Road	.105	
San Luis Rey Bridge	.0975	
San Luis Rey Road	.0725	
National Avenue Road	.03	
County High School	.34	
County General School	.57	
Contingent	.31	
Salary	.18	
Immigration	.015	
Forest Fire	.02	
San Diego Society Natural History	.01	
Detention Home	.02	
Outside Indigent	.035	
Hospital	.26	
Edgemoor Farm	.08	
Total State and County Rate Inside		$2.56
County Library	.12	
Roads	.60	
Total State and County Rate Outside		$3.28

SPECIAL DISTRICTS

Assessed Values

District	Valuation
Road Improvement District No. 2	$498,235
Road Improvement District No. 5	90,470
Road Improvement District No. 6	64,525
Road Improvement District No. 7	386,280
Road Improvement District No. 8	27,380

Tax Rates

District	Rate
Road Improvement District No. 2	$ 5.00
Road Improvement District No. 5	3.00
Road Improvement District No. 6	22.00
Road Improvement District No. 7	5.00
Road Improvement District No. 8	23.00

LIGHTING DISTRICTS

Assessed Values

District	Valuation
Alta Vista	$107,895
Fallbrook	81,675
Imperial Beach	37,955
Kensington Park	129,580
Lakeside	50,995
Normal Heights	886,685
San Ysidro	118,695
Sierra Vista	22,540

Tax Rates

District	Rate
Alta Vista	$ 2.00
Fallbrook	.60
Imperial Beach	1.25
Kensington Park	.30
Lakeside	.50
Normal Heights	.30
San Ysidro	.90
Sierra Vista	1.50

FALLBROOK PUBLIC UTILITIES

Valuation	Rate
$96,135	$ 2.75

County High Schools

And School Districts Comprising the Same

Coronado High ---------- Coronado
Valuation ---------- $3,451,405

Escondido Union High ----------
- Aliso
- Bear Valley
- Bernardo
- Clamar
- East San Pasqual
- Escondido
- Mountain View
- Oakdale
- Orange Glen
- Richland
- Rincon
- San Marcos
- San Pasqual
- Twin Oaks
- Valley
- Vesper
- Victor
- Watkins

Valuation ---------- $2,635,713

Fallbrook Union High ----------
- De Luz
- Fallbrook
- Monserrate
- Mt. Fairview
- Moro
- Pauma
- San Onofre
- Vallecitos
- Tenaja
- The Oaks
- West Fallbrook

Valuation ---------- $1,438,563

Grossmont Union High
- Allison-Spring Valley
- Dehesa
- El Cajon
- El Capitan
- El Monte
- Foster
- Hillsdale
- Jamacha
- Lakeside
- Lakeview
- La Mesa Heights
- Lemon Grove
- Meridian
- Santee

Valuation ---------- $3,062,758

Julian Union High ----------
- Anahuac
- Ballena
- Banner
- Julian
- Mesa Grande
- Oak Grove
- Orinoco
- San Felipe
- Santa Ysabel
- Spencer Valley
- Spring Hill
- Warner

Valuation ---------- $1,181,854

COUNTY HIGH SCHOOLS—Continued

MOUNTAIN EMPIRE UNION HIGH
- Campo
- Clover Flat
- Hipass
- Jacumba

Valuation $194,976

OCEANSIDE HIGH SCHOOL
- Cardiff
- Carlsbad
- Del Mar
- Delpy
- Encinitas
- Green Valley
- Laguna
- Libby
- Oceanside
- Olivenhain
- River
- San Dieguito
- San Luis Rey
- South Oceanside
- Vista

Valuation $2,565,900

RAMONA UNION HIGH
- Earle
- Ramona
- Santa Maria

Valuation $387,425

SAN DIEGO HIGH — San Diego

Valuation $67,002,155

SWEETWATER UNION HIGH
- Bonita
- Chula Vista
- Highland
- Monument
- National
- Oneonta
- Otay
- San Ysidro
- South San Diego
- Sunnyside

Valuation $4,917,277

County Union Schools

And School Districts Comprising the Sam

Bonsall Union — Monserrate, Mt. Fairview, River, The Oaks
Valuation — $354,508

Cajon Valley Union — El Cajon, El Capitan, Hillsdale, Jamacha, Lakeview, Meridian
Valuation — $910,920

Carlsbad Union — Carlsbad, South Oceansid
Valuation — $331,665

Chula Vista Union — Bonita, Chula Vist, Sunnyside
Valuation — $2,034,775

Julian Union — Julian, Orinoc
Valuation — $130,510

Lakeside Union — El Monte, Lakeside
Valuation — $301,720

Pomerado Union — Bernardo, Merton, Poway
Valuation — $327,965

Ramona Union — Ramona, Santa Mari
Valuation — $319,420

San Pasqual Union — East San Pasqu, San Pasqual
Valuation — $164,600

South Bay Union — Highland, Oneonta, South San Dieg
Valuation — $517,290

COUNTY UNION SCHOOLS—Continued

VALLEY CENTER UNION	Mountain View Valley Vesper Victor Watkins
Valuation	$91,586

VISTA UNION	Buena Delpy Vista
Valuation	$168,315

WEST FALLBROOK UNION	Moro West Fallbrook
Valuation	$587,635

ROAD DISTRICT VALUATIONS

First District	$ 2,478,158
Second District	2,703,592
Third District	4,238,843
Fourth District	1,642,485
Fifth District	3,421,528
Total	$14,484,606

SPECIAL ROADS

Ramona Road	$ .105
San Luis Rey Bridge	.0975
San Luis Rey Road	.0725
National Avenue Road	.03
	$ .3050

CHARITIES

Outside Indigent	$ .035
Detention Home	.02
Hospital	.26
Edgemoor Farm	.08
	$ .395

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICT	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
	152,320	Aliso	4.43	2.37	.535	.395	.27	3.05	.145	.60	.12	2.06	.57	.34		.45	.70		
64,340	776,060	Allison—Spring Valley (Inside)	6.38	1.77	.535	.395	.27	3.05	.145		.12	4.61	.57	.34	.15	1.37	1.38	.45	.35
		Allison—Spring Valley (Outside)	6.98	2.37	.535	.395	.27	.305	.145	.60	.12	4.61	.57	.34	.15	1.37	1.38	.45	.35
400	70,130	Alpine	3.28	2.37	.535	.395	.27	.305	.145	.60	.12	.91	.57	.34					
	75,560	Alta	3.83	2.37	.535	.395	.27	.305	.145	.60	.12	1.46	.57	.34		.15		.40	
	49,285	Anahuac	3.90	2.37	.535	.395	.27	.305	.145	.60	.12	1.53	.57	.34			.62		
300	56,175	Ballena	3.90	2.37	.535	.395	.27	.305	.145	.60	.12	1.53	.57	.34			.62		
200	132,140	Banner	3.90	2.37	.535	.395	.27	.305	.145	.60	.12	1.53	.57	.34			.62		
530	120,940	Bear Valley	4.43	2.37	.535	.395	.27	.305	.145	.60	.12	2.06	.57	.34		.45	.70		
980	259,445	Bernardo (Pomerado Union)	4.84	2.37	.535	.395	.27	.305	.145	.60	.12	2.47	.57	.34		.36	.70	.50	
	377,710	Bonita (Chula Vista Union)	5.23	2.37	.535	.395	.27	.305	.145	.60	.12	2.86	.57	.34	.15	.45	.75	.35	.25
84,880	51,385	Buena (Vista Union)	4.13	2.37	.535	.395	.27	.305	.145	.60	.12	1.76	.57	.34		.45		.40	
71,705	82,750	Campo	4.93	2.37	.535	.395	.27	.305	.145	.60	.12	2.56	.57	.34		.15	1.50		
127,682	116,425	Cardiff	5.40	2.37	.535	.395	.27	.305	.145	.60	.12	3.03	.57	.34		.45	.70	.60	.37
120,703	255,115	Carlsbad (Carlsbad Union)	5.90	2.37	.535	.395	.27	.305	.145	.60	.12	3.53	.57	.34		.45	.70	1.10	.37
98,408	1,280,745	Chula Vista (Chula V. U., in City)	4.63	1.77	.535	.395	.27	.305	.145		.12	2.86	.57	.34	.15	.45	.75	.35	.25
		Chula Vista(C. V. U., outside City)	5.23	2.37	.535	.395	.27	.305	.145	.60	.12	2.86	.57	.34	.15	.45	.75	.35	.25
	24,520	Clamar	4.43	2.37	.535	.395	.27	.305	.145	.60	.12	2.06	.57	.34		.45	.70		

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
3,214	50,146	Clover Flat	5.68	2.37	.535	.395	.27	.305	.145	.60	.12	3.31	.57	.34	----	.45	.150	.45	----
193,885	3,451,405	Coronado (in City)	4.02	1.65	.535	.395	.27	.305	.145	----	----	2.37	.57	.34	.10	.42	.60	.12	.22
----	----	Coronado (outside City)	4.74	2.37	.535	.395	.27	.305	.145	.60	.12	2.37	.57	.34	.10	.42	.60	.12	.22
----	168,905	Corte Madera	3.28	2.37	.535	.395	.27	.305	.145	.60	.12	.91	.57	.34	----	----	----	----	----
240	40,250	Cottonwood	3.28	2.37	.535	.395	.27	.305	.145	.60	.12	.91	.57	.34	----	----	----	----	----
300	38,580	Dehesa	5.01	2.37	.535	.395	.27	.305	.145	.60	.12	2.64	.57	.34	----	----	1.38	----	.35
157,316	252,510	Del Mar	5.55	2.37	.535	.395	.27	.305	.145	.60	.12	3.18	.57	.34	----	.45	.70	.75	.37
11,120	51,920	Delpy (Vista Union)	5.20	2.37	.535	.395	.27	.305	.145	.60	.12	2.83	.57	.34	----	.45	.70	.40	.37
53,360	193,750	De Luz	5.20	2.37	.535	.395	.27	.305	.145	.60	.12	2.83	.57	.34	----	1.05	.75	----	.12
300	107,120	Descanso	3.48	2.37	.535	.395	.27	.305	.145	.60	.12	1.11	.57	.34	----	.20	----	----	----
200	32,815	Dulzura	3.28	2.37	.535	.395	.27	.305	.145	.60	.12	.91	.57	.34	----	----	----	----	----
160	68,005	Earle	4.33	2.37	.535	.395	.27	.305	.145	.60	.12	1.96	.57	.34	----	----	.75	----	.30
37,550	1,765,125	East San Diego (in City)	4.24	1.65	.535	.395	.27	.305	.145	----	----	2.59	.57	.34	.15	.45	.75	.26	.07
----	----	East San Diego (outside City)	4.96	2.37	.535	.395	.27	.305	.145	.60	.12	2.59	.57	.34	.15	.45	.75	.26	.07
300	84,555	East San Pasqual (San Pasqual Un.)	4.48	2.37	.535	.395	.27	.305	.145	.60	.12	2.11	.57	.34	----	----	.70	.50	----
82,970	382,490	El Cajon (Cajon Val. Un., in City)	6.13	1.77	.535	.395	.27	.305	.145	----	.12	4.36	.57	.34	----	.120	1.38	.52	.35
		El Cajon (Cajon V. U., outside City)	6.73	2.37	.535	.395	.27	.305	.145	.60	.12	4.36	.57	.34	----	1.20	1.38	.52	.35

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
990	50,105	El Monte (Lakeside Union)	5.86	2.37	.535	.395	.27	.305	.145	.60	.12	3.49	.57	.34	----	.45	1.38	.40	.35
151,344	134,155	Encinitas	4.80	2.37	.535	.395	.27	.305	.145	.60	.12	2.43	.57	.34	----	.45	.70	----	.37
257,330	1,073,311	Escondido (in City)	4.71	1.65	.535	.395	.27	.305	.145	----	----	3.06	.57	.34	.15	1.00	.70	.30	----
--------	--------	Escondido (outside City)	5.43	2.37	.535	.395	.27	.305	.145	.60	.12	3.06	.57	.34	.15	1.00	.70	.30	----
--------	82,960	Fallbrook	4.15	2.37	.535	.395	.27	.305	.145	.60	.12	1.78	.57	.34	----	----	.75	----	.12
100	74,360	Foster	5.01	2.37	.535	.395	.27	.305	.145	.60	.12	2.64	.57	.34	----	----	1.38	----	.35
1,900	264,860	Grantville	3.41	2.37	.535	.395	.27	.305	.145	.60	.12	1.04	.57	.34	----	.13	----	----	----
--------	49,415	Green Valley	4.80	2.37	.535	.395	.27	.305	.145	.60	.12	2.43	.57	.34	----	.45	.70	----	.37
32,016	172,880	Highland (South Bay Union)	4.28	2.37	.535	.395	.27	.305	.145	.60	.12	1.91	.57	.34	----	----	.75	----	.25
500	47,775	Hillsdale (Cajon Valley Union)	6.73	2.37	.535	.395	.27	.305	.145	.60	.12	4.36	.57	.34	----	1.20	1.38	.52	.35
86,160	11,540	Hipass	4.78	2.37	.535	.395	.27	.305	.145	.60	.12	2.41	.57	.34	----	----	1.50	----	----
116,083	50,540	Jacumba	5.98	2.37	.535	.395	.27	.305	.145	.60	.12	3.61	.57	.34	----	.45	1.50	.75	----
580	96,310	Jamacha (Cajon Valley Union)	6.73	2.37	.535	.395	.27	.305	.145	.60	.12	4.36	.57	.34	----	1.20	1.38	.52	.35
480	102,670	Jamul	3.40	2.37	.535	.395	.27	.305	.145	.60	.12	1.03	.57	.34	----	.12	----	----	----
--------	33,180	Japatul	3.28	2.37	.535	.395	.27	.305	.145	.60	.12	.91	.57	.34	----	----	----	----	----
240	75,970	Julian (Julian Union)	4.75	2.37	.535	.395	.27	.305	.145	.60	.12	2.38	.57	.34	----	.45	.62	.40	----
135,654	117,475	Laguna	4.71	2.37	.535	.395	.27	.305	.145	.60	.12	2.34	.57	.34	----	.36	.70	----	.37
29,830	251,615	Lakeside (Lakeside Union)	5.86	2.37	.535	.395	.27	.305	.145	.60	.12	3.49	.57	.34	----	.45	1.38	.40	.35

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
1,050	69,850	Lakeview (Cajon Valley Union)	7.18	2.37	.535	.395	.27	.305	.145	.60	.12	4.81	.57	.34	----	1.20	1.38	.97	.35
2,400	293,818	La Mesa Heights (in E. San Diego)	5.14	1.65	.535	.395	.27	.305	.145	----	----	3.49	.57	.34	----	.45	1.38	.40	.35
----	----	La Mesa Heights (outside E. S. D.)	5.86	2.37	.535	.395	.27	.305	.145	.60	.12	3.49	.57	.34	----	.45	1.38	.40	.35
----	71,400	Las Flores	3.58	2.37	.535	.395	.27	.305	.145	.60	.12	1.21	.57	.34	----	.30	----	----	----
23,450	373,350	Lemon Grove (in La Mesa City)	4.52	1.77	.535	.395	.27	.305	.145	----	.12	2.75	.57	.34	----	.11	1.38	----	.35
----	----	Lemon Grove (outside LaMesa City)	5.12	2.37	.535	.395	.27	.305	.145	.60	.12	2.75	.57	.34	----	.11	1.38	----	.35
160,600	327,245	Libby	4.47	2.37	.535	.395	.27	.305	.145	.60	.12	2.10	.57	.34	----	.12	.70	----	.37
----	42,713	Lilac	3.78	2.37	.535	.395	.27	.305	.145	.60	.12	1.41	.57	.34	----	----	----	.50	----
300	278,130	Meridian (Cajon Valley Union)	6.73	2.37	.535	.395	.27	.305	.145	.60	.12	4.36	.57	.34	----	1.20	1.38	.52	.35
----	55,845	Merton (Pomerado Union)	4.14	2.37	.535	.395	.27	.305	.145	.60	.12	1.77	.57	.34	----	.36	----	.50	----
600	237,175	Mesa Grande	3.90	2.37	.535	.395	.27	.305	.145	.60	.12	1.53	.57	.34	----	----	.62	----	----
14,950	177,600	Miramar	3.43	2.37	.535	.395	.27	.305	.145	.60	.12	1.06	.57	.34	----	.15	----	----	----
----	75,315	Monserrate (Bonsall Union)	5.10	2.37	.535	.395	.27	.305	.145	.60	.12	2.73	.57	.34	----	.45	.75	.50	.12
----	32.320	Monument	4.28	2.37	.535	.395	.27	.305	.145	.60	.12	1.91	.57	.34	----	----	.75	----	.25
1,190	91,175	Moro (West Fallbrook Union)	5.30	2.37	.535	.395	.27	.305	.145	.60	.12	2.93	.57	.34	----	1.15	.75	----	.12
640	50,818	Mt. Fairview (Bonsall Union)	4.35	2.37	.535	.395	.27	.305	.145	.60	.12	1.98	.57	.34	----	.45	----	.50	.12
----	8,860	Mountain View (Valley Ctr. Un.)	5.03	2.37	.535	.395	.27	.305	.145	.60	.12	2.66	.57	.34	----	.45	.70	.60	----

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	**High Bond**
539,468	1,853,586	National (in City)	4.36	1.65	.535	.395	.27	.305	.145	----	----	2.71	.57	.34	.15	.45	.75	.10	.35
--------	--------	National (outside City)	5.08	2.37	.535	.395	.27	.305	.145	.60	.12	2.71	.57	.34	.15	.45	.75	.10	.35
20,210	906,245	Normal Heights	4.96	2.37	.535	.395	.27	.305	.145	.60	.12	2.59	.57	.34	.15	.45	.75	.33	----
--------	92,335	Oakdale	4.43	2.37	.535	.395	.27	.305	.145	.60	.12	2.06	.57	.34	----	.45	.70	----	----
600	90,695	Oak Grove	4.35	2.37	.535	.395	.27	.305	.145	.60	.12	1.98	.57	.34	----	.45	.62	----	----
500,740	592,570	Oceanside (in City)	4.28	1.65	.535	.395	.27	.305	.145	----	----	2.63	.57	.34	----	.45	.70	.20	.37
--------	--------	Oceanside (outside City)	5.00	2.37	.535	.395	.27	.305	.145	.60	.12	2.63	.57	.34	----	.45	.70	.20	.37
8,670	234,070	Oceanview (in City San Diego)	4.31	1.65	.535	.395	.27	.305	.145	----	----	2.66	.57	.34	----	.45	.75	.55	----
--------	--------	Oceanview (outside City San Diego)	5.03	2.37	.535	.395	.27	.305	.145	.60	.12	2.66	.57	.34	----	.45	.75	.55	----
--------	34,590	Olivenhain	4.35	2.37	.535	.395	.27	.305	.145	.60	.12	1.98	.57	.34	----	----	.70	----	.37
--------	112,190	Oneonta (South Bay Union)	4.28	2.37	.535	.395	.27	.305	.145	.60	.12	1.91	.57	.34	----	----	.75	----	.25
180	189,055	Orange Glen	4.03	2.37	.535	.395	.27	.305	.145	.60	.12	1.66	.57	.34	----	.05	.70	----	----
--------	54,530	Orinoco (Julian Union)	4.35	2.37	.535	.395	.27	.305	.145	.60	.12	1.98	.57	.34	----	.45	.62	----	----
24,563	316,096	Otay	4.28	2.37	.535	.395	.27	.305	.145	.60	.12	1.91	.57	.34	----	----	.75	----	.25
2,100	189,510	Pauma	4.60	2.37	.535	.395	.27	.305	.145	.60	.12	2.23	.57	.34	----	.45	.75	----	.12
10,974	33,495	Potrero	3.28	2.37	.535	.395	.27	.305	.145	.60	.12	.91	.57	.34	----	----	----	----	----
1,300	112,675	Poway (Pomerado Union)	4.14	2.37	.535	.395	.27	.305	.145	.60	.12	1.77	.57	.34	----	.36	----	.50	----

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS. SEE PAGE 7

VALUATION			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	Special Roads	Highway Maintenance	Roads	County Library	Total Schools	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
30,600	266,010	Ramona (Ramona Union)	4.78	2.37	.535	.395	.27	.305	.145	.60	.12	2.41	.57	.34		.45	.75		.30
127,420	117,840	Richland	3.98	2.37	.535	.395	.27	.305	.145	.60	.12	1.61	.57	.34			.70		
180	83,870	Rincon	4.43	2.37	.535	.395	.27	.305	.145	.60	.12	2.06	.57	.34		.45	.70		
104,130	206,600	River (Bonsall Union)	5.30	2.37	.535	.395	.27	.305	.145	.60	.12	2.93	.57	.34		.45	.70	.50	.37
8,479,795	64,096,745	San Diego (in City)	4.15	1.65	.535	.395	.27	.305	.145			2.50	.57	.34	.15	.45	.75	.10	.14
		San Diego (outside City)	4.87	2.37	.535	.395	.27	.305	.145	.60	.12	2.50	.57	.34	.15	.45	.75	.10	.14
	205,610	San Dieguito	5.40	2.37	.535	.395	.27	.305	.145	.60	.12	3.03	.57	.34		1.05	.70		.37
	42,569	San Felipe	4.67	2.37	.535	.395	.27	.305	.145	.60	.12	2.30	.57	.34		.40	.62		.37
74,170	80,710	San Luis Rey	4.43	2.37	.535	.395	.27	.305	.145	.60	.12	2.06	.57	.34		.45	.70		
1,340	126,865	San Marcos	4.68	2.37	.535	.395	.27	.305	.145	.60	.12	2.31	.57	.34		.70	.70		
241,139	170,105	San Onofre	4.15	2.37	.535	.395	.27	.305	.145	.60	.12	1.78	.57	.34			.75		.12
300	80,045	San Pasqual (San Pasqual Un.)	4.48	2.37	.535	.395	.27	.305	.145	.60	.12	2.11	.57	.34			.70	.50	
120	53,410	Santa Maria (Ramona Union)	4.78	2.37	.535	.395	.27	.305	.145	.60	.12	2.41	.57	.34		.45	.75		.30
360	76,820	Santa Ysabel	3.90	2.37	.535	.395	.27	.305	.145	.60	.12	1.53	.57	.34			.62		
18,250	293,750	Santee	5.01	2.37	.535	.395	.27	.305	.145	.60	.12	2.64	.57	.34			1.38		.35
26,419	163,210	San Ysidro	4.78	2.37	.535	.395	.27	.305	.145	.60	.12	2.41	.57	.34			.75	.50	.25
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	.60	.12	1.21	.57	.34		.30			

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	Special Roads	Highway Maintenance	Roads	County Library	Total Schools	General County Common	General County High	Kindergarten Special	Special and Special Bonding	High Special	Common Bond	High Bond
12,147	232,220	South San Diego (South Bay Un.)	4.28	2.37	.535	.395	.27	.305	.145	.60	.12	1.91	.57	.34			.75		.25
	40,055	Spencer Valley	4.20	2.37	.535	.395	.27	.305	.145	.60	.12	1.83	.57	.34		.30	.62		
120	28,425	Spring Hill	3.90	2.37	.535	.395	.27	.305	.145	.60	.12	1.53	.57	.34			.62		
	376,320	Sunnyside (Chula Vista Union)	5.23	2.37	.535	.395	.27	.305	.145	.60	.12	2.86	.57	.34	.15	.45	.75	.35	.25
120	10,600	Tecate	3.73	2.37	.535	.395	.27	.305	.145	.60	.12	1.36	.57	.34		.45			
	46,370	Tenaja	4.33	2.37	.535	.395	.27	.305	.145	.60	.12	1.96	.57	.34		.30	.75		
	21,775	The Oaks (Bonsall Union)	5.10	2.37	.535	.395	.27	.305	.145	.60	.12	2.73	.57	.34		.45	.75	.50	.12
120	63,060	Twin Oaks	3.98	2.37	.535	.395	.27	.305	.145	.60	.12	1.61	.57	.34			.70		
	20,405	Vallecitos	4.60	2.37	.535	.395	.27	.305	.145	.60	.12	2.23	.57	.34		.45	.75		.12
300	21,505	Valley (Valley Center Union)	5.03	2.37	.535	.395	.27	.305	.145	.60	.12	2.66	.57	.34		.45	.70	.60	
120	29,705	Vesper (Valley Center Union)	5.03	2.37	.535	.395	.27	.305	.145	.60	.12	2.66	.57	.34		.45	.70	.60	
620	14,896	Victor (Valley Center Union)	5.03	2.37	.535	.395	.27	.305	.145	.60	.12	2.66	.57	.34		.45	.70	.60	
300	48,245	Viejas	3.28	2.37	.535	.395	.27	.305	.145	.60	.12	.91	.57	.34					
1,070	65,010	Vista (Vista Union)	5.20	2.37	.535	.395	.27	.305	.145	.60	.12	2.83	.57	.34		.45	.70	.40	.37
120	298,105	Warner	3.95	2.37	.535	.395	.27	.305	.145	.60	.12	1.58	.57	.34		.05	.62		
	16,620	Watkins (Valley Center Union)	5.03	2.37	.535	.395	.27	.305	.145	.60	.12	2.66	.57	.34		.45	.70	.60	
570,073	496,460	West Fallbrook (W. Fallbrook Un.)	5.30	2.37	.535	.395	.27	.305	.145	.60	.12	2.93	.57	.34		1.15	.75		.12

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY 1874 TO 1924

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1900	$1.58	$2.08
1875	2.61		1901	1.65	2.25
1876	2.49		1902	1.75	2.25
1877	2.38		1903	1.65	2.25
1878	2.30		1904	1.75	2.25
1879	2.445		1905	1.65	2.25
1880	2.46		1906	1.65	2.25
1881	1.75		1907	1.60	2.20
1882	1.45		1908	1.50	2.10
1883	1.853		1909	1.40	2.00
1884	1.684		1910	1.40	2.00
1885	1.72		1911	1.40	2.00
1886	1.70		1912	1.45	2.00
1887	1.40	$1.60	1913	1.45	2.10
1888	1.18	1.50	1914	1.19	1.85
1889	1.85	2.15	1915	1.66	2.36
1890	1.42	1.72	1916	1.75	2.45
1891	1.30	1.70	1917	1.95	2.65
1892	1.12	1.42	1918	1.89	2.59
1893	1.50	1.85	1919	1.89	2.59
1894	1.38	1.73	1920	2.62	3.35
1895	1.65	2.00	1921	2.11	2.85
1896	1.40	1.80	1922	1.96	2.71
1897	1.57	1.97	1923	2.56	3.28
1898	1.55	1.95	1924	2.56	3.28
1899	1.60	2.10			

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
East San Diego	Same as City of San Diego		
El Cajon	March	October	December
Escondido	May	October	November
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	January	June	November

For City Taxes write to City Tax Collector of any of above cities.

FOR COUNTY INFORMATION { WRITE COUNTY AUDITOR'S OFFICE
TELEPHONE COUNTY AUDITOR'S OFFICE
CALL AT COUNTY AUDITOR'S OFFICE

CHAUNCEY R. HAMMOND
AUDITOR SAN DIEGO COUNTY
SAN DIEGO, CALIFORNIA

TAX RATES

1925

SAN DIEGO COUNTY
CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES

SAN DIEGO COUNTY

CALIFORNIA

1925

Compiled for

BOARD OF SUPERVISORS

San Diego County

By C. R. HAMMOND, County Auditor

Soldiers' and Sailors' Exemptions

Section 3612 of Political Code, as approved May the 6th, 1919, directs that all claims for

Soldiers' and Sailors' Exemptions

must be made between the First Monday in MARCH and the First Monday in JULY of each year; otherwise, such claims can not be allowed.

TAX PAYERS' GUIDE

STATE AND COUNTY TAXES BECOME A LIEN on all taxable property at noon on the first Monday in March of each year.

TAX-PAYERS MUST FILE STATEMENT WITH COUNTY ASSESSOR of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

THE COUNTY BOARD OF EQUALIZATION MEETS on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

UNSECURED PERSONAL PROPERTY TAXES BECOME DUE AND PAYABLE on demand, to the County Assessor on the first Monday in March of each year.

THE STATE AND COUNTY TAX RATE is fixed by the County Board of Supervisors, on the first Tuesday after the first Monday in September, of each year.

TAXES ON REAL ESTATE AND PERSONAL PROPERTY ASSESSED WITH REAL ESTATE BECOME DUE AND PAYABLE to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the third Monday in October of each year, becoming delinquent at 6 o'clock P. M. on the first Monday in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 6 o'clock P. M. on the last Monday of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if so desired.

PENALTIES ARE APPLIED to all unpaid taxes as follows: Fifteen per cent is added to all First Installment of taxes unpaid on the first Monday in December, each year. Five per cent additional is added to all taxes unpaid on the last Monday in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on May 15th, each year.

THE DELINQUENT ROLL IS PUBLISHED on or before the fifth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

PROPERTY MAY BE REDEEMED at the County Auditor's office any time within five years after date of sale to the State.

REDEMPTION RATES

Interest at 7% per annum from date of sale to date of redemption on tax sale and all delinquencies. No interest or penalties on Tax Collector's penalties or costs.

Penalty is figured on taxes only—
10% Penalty for first 6 months to January 1st.
20% Penalty for second 6 months to July 1st.
30% Penalty for second year to July 1st.
40% Penalty for third year to July 1st.
45% Penalty for fourth year to July 1st.
50% Penalty for fifth year to July 1st.
Graduating penalties begin with the year 1894.

THE COUNTY TAX COLLECTOR WILL SELL AT PUBLIC AUCTION all property delinquent for the taxes of 1920, on or about June 30th, 1926, at the County Tax Collector's office, Court House, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1920 may be sold by the County Tax Collector at any time upon authorization of the State Controller.

IMPORTANT

WHEN REMITTING BY MAIL all remittances must be by Bank Draft, Post Office or Express Money Order, or by Certified Personal Checks only.

TO AVOID PENALTIES all remittances must be in the County Tax Collector's office before 6 o'clock P. M. on first Monday in December and last Monday in April of each year.

BEFORE REMITTING carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate, other than City and Town Lots	$12,776,418
Improvements on same	2,290,595
Personal attached same	1,460,235
Money and Solvent Credits	20,845
Improvements on Leased Land	9,200
Unsecured Personal	213,612
	$16,770,905
City and Town Lots	$51,570,555
Improvements on same	19,467,565
Personal attached same	8,674,605
Money and Solvent Credits	234,305
Improvements on Leased Lands	125,040
Unsecured Personal	4,426,202
	$84,498,272
Total Non-Operative Property	$101,269,177
Operative Property	9,963,235
A. T. & S. F. Railway Co.	3,971,000
Pullman Company	153,396
	$14,087,631
Total Assessed Valuation of San Diego County, as shown by Assessment Roll of 1925	$115,356,808

ASSESSED VALUES

INSIDE CITIES

CITY	NET VALUATION
Chula Vista	$ 1,425,445
Coronado	3,650,190
El Cajon	248,820
Escondido	1,111,419
La Mesa	657,925
National City	1,773,150
Oceanside	838,205
San Diego	73,395,998

STATE, COUNTY, ROAD AND COUNTY LIBRARY TAX RATES

Highway Bond Interest, State Refund, 1909	$0.024
Highway Bond Interest, 1909	.033
Highway Improvement, 1919	.133
Highway Improvement, 1923	.05
Hospital Bond and Interest	.025
Detention Home Bond and Interest	.005
Highway Maintenance	.145
Roads and Bridges	.16
County High Schools	.34
County General Schools	.54
Court House Building	.02
Contingent	.385
County Garage	.015
Salary	.20
Immigration	.02
Forest Fire	.02
S. D. Society Natural History	.01
Outside Indigent	.035
Detention Home	.03
Hospital	.24
Edgemoor Farm	.10
State and County Rate, Inside	$2.53
County Library	.12
Roads	.60
State and County Rate, Outside	$3.25

SPECIAL DISTRICTS

ASSESSED VALUES

DISTRICT	VALUATION
Road Improvement District No. 2	$718,370
Road Improvement District No. 5	96,695
Road Improvement District No. 6	102,940
Road Improvement District No. 7	601,450
Road Improvement District No. 8	39,670

TAX RATES

DISTRICT	RATE
Road Improvement District No. 2	$ 2.50
Road Improvement District No. 5	2.00
Road Improvement District No. 6	11.00
Road Improvement District No. 7	2.50
Road Improvement District No. 8	13.00

LIGHTING DISTRICTS

ASSESSED VALUES

DISTRICT	VALUATION
Alta Vista	$ 48,450
Fallbrook	115,210
Imperial Beach	38,090
Kensington Park	189,695
Lakeside	68,145
Ramona	111,095
San Ysidro	137,330

TAX RATES

DISTRICT	RATE
Alta Vista	$ 1.50
Fallbrook	.60
Imperial Beach	1.25
Kensington Park	1.10
Lakeside	.20
Ramona	2.60
San Ysidro	.50

FALLBROOK PUBLIC UTILITIES

VALUATION	RATE
$129,870	$ 3.90

County High Schools

And School Districts Comprising the Same

Coronado High — Coronado
Valuation — $3,718,605

Escondido Union High
- Aliso
- Bear Valley
- Bernardo
- Clamar
- East San Pasqual
- Escondido
- Mountain View
- Oakdale
- Orange Glen
- Richland
- Rincon
- San Marcos
- San Pasqual
- Twin Oaks
- Valley
- Vesper
- Victor
- Watkins

Valuation — $3,430,055

Fallbrook Union High
- De Luz
- Fallbrook
- Monserrate
- Mt. Fairview
- Moro
- Pauma
- San Onofre
- Vallecitos
- Tenaja
- The Oaks
- West Fallbrook

Valuation — $1,591,095

Grossmont Union High
- Allison-Spring Valley
- Dehesa
- El Cajon
- El Capitan
- El Monte
- Foster
- Hillsdale
- Jamacha
- Lakeside
- Lakeview
- La Mesa Heights
- Lemon Grove
- Meridian
- Santee

Valuation — $3,664,335

Julian Union High
- Anahuac
- Ballena
- Banner
- Julian
- Mesa Grande
- Oak Grove
- Orinoco
- San Felipe
- Santa Ysabel
- Spencer Valley
- Spring Hill
- Warner

Valuation — $1,568,233

COUNTY HIGH SCHOOLS—Continued

MOUNTAIN EMPIRE UNION HIGH
- Campo
- Clover Flat
- Corte Madera
- Descanso
- Jacumba

Valuation $633,695

OCEANSIDE HIGH SCHOOL
- Cardiff
- Carlsbad
- Del Mar
- Delpy
- Encinitas
- Green Valley
- Laguna
- Libby
- Oceanside
- Olivenhain
- River
- San Dieguito
- San Luis Rey
- South Oceanside
- Vista

Valuation $3,735,694

RAMONA UNION HIGH
- Earle
- Ramona
- Santa Maria

Valuation $499,325

SAN DIEGO HIGH — San Diego

Valuation $75,195,068

SWEETWATER UNION HIGH
- Bonita
- Chula Vista
- Highland
- Monument
- National
- Oneonta
- Otay
- San Ysidro
- South San Diego
- Sunnyside

Valuation $5,589,690

County Union Schools

And School Districts Comprising the Same

Bonsall Union
- Monserrate
- Mt. Fairview
- River
- The Oaks

Valuation $391,507

Cajon Valley Union
- El Cajon
- El Capitan
- Hillsdale
- Jamacha
- Lakeview
- Meridian

Valuation $1,053,130

Carlsbad Union
- Carlsbad
- South Oceanside

Valuation $568,881

Chula Vista Union
- Bonita
- Chula Vista
- Sunnyside

Valuation $2,386,280

Julian Union
- Julian
- Orinoco

Valuation $188,815

Lakeside Union
- El Monte
- Lakeside

Valuation $349,475

Pomerado Union
- Bernardo
- Merton
- Poway

Valuation $581,965

Ramona Union
- Earle
- Ramona
- Santa Maria

Valuation $499,325

San Pasqual Union
- East San Pasqual
- San Pasqual

Valuation $228,690

South Bay Union
- Highland
- Oneonta
- South San Diego

Valuation $547,335

COUNTY UNION SCHOOLS—Continued

VALLEY CENTER UNION	Mountain View Valley Vesper Victor Watkins
Valuation	$111,260

VISTA UNION	Buena Delpy Vista
Valuation	$285,308

WEST FALLBROOK UNION	Moro West Fallbrook
Valuation	$622,831

ROAD DISTRICT VALUATIONS

First District	$ 2,170,265
Second District	3,117,175
Third District	5,245,363
Fourth District	2,140,601
Fifth District	4,030,077
Total	$16,703,481

SPECIAL ROADS

Roads and Bridges	$ .16

CHARITIES

Outside Indigent	$ .035
Detention Home	.03
Hospital	.24
Edgemoor Farm	.10
	$ .405

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICT	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
--------	210,085	Aliso	4.45	2.37	.67	.405	.27	.16	.145	.60	.12	2.08	.54	.34	----	.45	.75	----	----
40,570	1,106,040	Allison—Spring Valley (Inside)	4.97	1.77	.67	.405	.27	.16	.145	----	.12	3.20	.54	.34	.11	.45	1.08	.38	.30
--------	--------	Allison—Spring Valley (Outside)	5.57	2.37	.67	.405	.27	.16	.145	.60	.12	3.20	.54	.34	.11	.45	1.08	.38	.30
400	105,375	Alpine	3.70	2.37	.67	.405	.27	.16	.145	.60	.12	1.33	.54	.34	----	.45	----	----	----
--------	80,730	Alta	3.93	2.37	.67	.405	.27	.16	.145	.60	.12	1.56	.54	.34	----	.28	----	.40	----
--------	94,517	Anahuac	3.85	2.37	.67	.405	.27	.16	.145	.60	.12	1.48	.54	.34	----	----	.60	----	----
300	64,470	Ballena	3.85	2.37	.67	.405	.27	.16	.145	.60	.12	1.48	.54	.34	----	----	.60	----	----
200	239,124	Banner	3.85	2.37	.67	.405	.27	.16	.145	.60	.12	1.48	.54	.34	----	----	.60	----	----
530	149,195	Bear Valley	4.00	2.37	.67	.405	.27	.16	.145	.60	.12	1.63	.54	.34	----	----	.75	----	----
980	393,405	Bernardo (Pomerado Union)	4.85	2.37	.67	.405	.27	.16	.145	.60	.12	2.48	.54	.34	----	.45	.75	.40	----
--------	387,715	Bonita (Chula Vista Union)	4.98	2.37	.67	.405	.27	.16	.145	.60	.12	2.61	.54	.34	.13	.45	.75	.20	.20
84,880	79,330	Buena (Vista Union)	4.00	2.37	.67	.405	.27	.16	.145	.60	.12	1.63	.54	.34	----	.45	----	.30	----
71,705	259,225	Campo	4.00	2.37	.67	.405	.27	.16	.145	.60	.12	1.63	.54	.34	----	----	.75	----	----
127,962	164,960	Cardiff	5.84	2.37	.67	.405	.27	.16	.145	.60	.12	3.47	.54	.34	----	1.32	.75	.30	.22
120,693	480,496	Carlsbad (Carlsbad Union)	6.62	2.37	.67	.405	.27	.16	.145	.60	.12	4.25	.54	.34	----	1.80	.75	.60	.22
71,768	1,596,945	Chula Vista (Chula V. U., in City).	4.38	1.77	.67	.405	.27	.16	.145	----	.12	2.61	.54	.34	.13	.45	.75	.20	.20
--------	--------	Chula Vista(C. V. U., outside City)	4.98	2.37	.67	.405	.27	.16	.145	.60	.12	2.61	.54	.34	.13	.45	.75	.20	.20
--------	24,680	Clamar	4.45	2.37	.67	.405	.27	.16	.145	.60	.12	2.08	.54	.34	----	.45	.75	----	----

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS. SEE PAGE 7

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
3,214	70,450	Clover Flat	4.85	2.37	.67	.405	.27	.16	.145	.60	.12	2.48	.54	.34		.45	.75	.40	
211,870	3,718,605	Coronado (in City)	4.07	1.65	.67	.405	.27	.16	.145			2.42	.54	.34	.14	.43	.60	.22	.15
		Coronado (outside City)	4.79	2.37	.67	.405	.27	.16	.145	.60	.12	2.42	.54	.34	.14	.43	.60	.22	.15
	19,290	Corte Madera	4.00	2.37	.67	.405	.27	.16	.145	.60	.12	.88	.54	.34			.75		
240	42,590	Cottonwood	3.25	2.37	.67	.405	.27	.16	.145	.60	.12	.88	.54	.34					
300	47,025	Dehesa	4.63	2.37	.67	.405	.27	.16	.145	.60	.12	2.26	.54	.34			1.08		.30
157,576	325,985	Del Mar	5.27	2.37	.67	.405	.27	.16	.145	.60	.12	2.90	.54	.34		.45	.75	.60	.22
11,120	85,155	Delpy (Vista Union)	4.97	2.37	.67	.405	.27	.16	.145	.60	.12	2.60	.54	.34		.45	.75	.30	.22
53,360	202,785	De Luz	5.25	2.37	.67	.405	.27	.16	.145	.60	.12	2.88	.54	.34		1.15	.75		.10
300	204,910	Descanso	4.10	2.37	.67	.405	.27	.16	.145	.60	.12	1.73	.54	.34		.10	.75		
200	41,155	Dulzura	3.31	2.37	.67	.405	.27	.16	.145	.60	.12	.94	.54	.34		.06			
160	100,115	Earle (Ramona Union)	5.35	2.37	.67	.405	.27	.16	.145	.60	.12	2.98	.54	.34		.45	1.50		.15
300	121,475	East San Pasqual (San Pasqual Un.)	4.45	2.37	.67	.405	.27	.16	.145	.60	.12	2.08	.54	.34		.05	.75	.40	
21,470	576,210	El Cajon (Cajon Val. Un., in City)	4.98	1.77	.67	.405	.27	.16	.145		.12	3.21	.54	.34		.45	1.08	.50	.30
		El Cajon (Cajon V. U., outside City)	5.58	2.37	.67	.405	.27	.16	.145	.60	.12	3.21	.54	.34		.45	1.08	.50	.30
240	39,920	El Capitan (Cajon Valley Union)	5.58	2.37	.67	.405	.27	.16	.145	.60	.12	3.21	.54	.34		.45	1.08	.50	.30
990	59,130	El Monte (Lakeside Union)	6.29	2.37	.67	.405	.27	.16	.145	.60	.12	3.92	.54	.34		1.31	1.08	.35	.30

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	Special Roads	Highway Maintenance	Roads	County Library	Total Schools	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
115,295	1,548,329	Escondido (in City)	4.00	1.65	.67	.405	.27	.16	.145	----	----	2.35	.54	.34	.11	.32	.75	.29	----
--------	--------	Escondido (outside City)	4.72	2.37	.67	.405	.27	.16	.145	.60	.12	2.35	.54	.34	.11	.32	.75	.29	----
--------	89,749	Fallbrook	4.55	2.37	.67	.405	.27	.16	.145	.60	.12	2.18	.54	.34	----	.45	.75	----	.10
100	80,445	Foster	4.83	2.37	.67	.405	.27	.16	.145	.60	.12	2.46	.54	.34	----	----	1.08	.20	.30
1,000	340,155	Grantville	3.36	2.37	.67	.405	.27	.16	.145	.60	.12	.99	.54	.34	----	.11	----	----	----
--------	66,770	Green Valley	4.57	2.37	.67	.405	.27	.16	.145	.60	.12	2.20	.54	.34	----	.35	.75	----	.22
32,016	172,760	Highland (South Bay Union)	4.20	2.37	.67	.405	.27	.16	.145	.60	.12	1.83	.54	.34	----	----	.75	----	.20
500	46,415	Hillsdale (Cajon Valley Union)	5.58	2.37	.67	.405	.27	.16	.145	.60	.12	3.21	.54	.34	----	.45	1.08	.50	.30
86,160	14,975	Hipass	4.00	2.37	.67	.405	.27	.16	.145	.60	.12	1.63	.54	.34	----	----	.75	----	----
116,083	64,845	Jacumba	5.10	2.37	.67	.405	.27	.16	.145	.60	.12	2.73	.54	.34	----	.45	.75	.65	----
580	95,670	Jamacha (Cajon Valley Union)	5.58	2.37	.67	.405	.27	.16	.145	.60	12	3.21	.54	.34	----	.45	1.08	.50	.30
480	107,505	Jamul	3.35	2.37	.67	.405	.27	.16	.145	.60	.12	.98	.54	.34	----	.10	----	----	----
--------	42,675	Japatul	3.25	2.37	.67	.405	.27	.16	.145	.60	.12	.88	.54	.34	----	----	----	----	----
240	113,065	Julian (Julian Union)	4.80	2.37	.67	.405	.27	.16	.145	.60	.12	2.43	.54	.34	----	.25	.60	.70	----
135,654	123,480	Laguna	4.22	2.37	.67	.405	.27	.16	.145	.60	.12	1.85	.54	.34	----	----	.75	----	.22
15,130	290,345	Lakeside (Lakeside Union)	6.29	2.37	.67	.405	.27	.16	.145	.60	.12	3.92	.54	.34	----	1.31	1.08	.35	.30
1,050	72,095	Lakeview (Cajon Valley Union)	6.03	2.37	.67	.405	.27	.16	.145	.60	.12	3.66	.54	.34	----	.45	1.08	.95	.30
4,500	277,790	La Mesa Heights (outside E. S. D.)	5.53	2.37	.67	.405	.27	.16	.145	.60	.12	3.16	.54	.34	----	.45	1.08	.45	.30

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
--------	90,860	Las Flores	4.27	2.37	.67	.405	.27	.16	.145	.60	.12	1.90	.54	.34	----	1.02	----	----	----
23,450	385,820	Lemon Grove (in La Mesa City)	5.98	1.77	.67	.405	.27	.16	.145	----	.12	4.21	.54	.34	----	1.55	1.08	.40	.30
--------	--------	Lemon Grove (outside LaMesa City)	6.58	2.37	.67	.405	.27	.16	.145	.60	.12	4.21	.54	.34	----	1.55	1.08	.40	.30
160,500	332,170	Libby	4.27	2.37	.67	.405	.27	.16	.145	.60	.12	1.90	.54	.34	----	.05	.75	----	.22
--------	52,245	Lilac	4.30	2.37	.67	.405	.27	.16	.145	.60	.12	1.93	.54	.34	----	.45	----	.60	----
300	295,015	Meridian (Cajon Valley Union)	5.58	2.37	.67	.405	.27	.16	.145	.60	.12	3.21	.54	.34	----	.45	1.08	.50	.30
--------	57,980	Merton (Pomerado Union)	4.10	2.37	.67	.405	.27	.16	.145	.60	.12	1.73	.54	.34	----	.45	----	.40	----
300	269,355	Mesa Grande	4.13	2.37	.67	.405	.27	.16	.145	.60	.12	1.76	.54	.34	----	.28	.60	----	----
14,950	172,630	Miramar	3.61	2.37	.67	.405	.27	.16	.145	.60	.12	1.24	.54	.34	----	.36	----	----	----
--------	94,017	Monserrate (Bonsall Union)	5.29	2.37	.67	.405	.27	.16	.145	.60	.12	2.92	.54	.34	----	.75	.75	.44	.10
--------	31,890	Monument	4.20	2.37	.67	.405	.27	.16	.145	.60	.12	1.83	.54	.34	----	----	.75	----	.20
1,190	101,886	Moro (West Fallbrook Union)	5.05	2.37	.67	.405	.27	.16	.145	.60	.12	2.68	.54	.34	----	.45	.75	.50	.10
540	55,310	Mt. Fairview (Bonsall Union)	5.29	2.37	.67	.405	.27	.16	.145	.60	.12	2.92	.54	.34	----	.75	.75	.44	.10
--------	12,835	Mountain View (Valley Ctr. Un.)	4.95	2.37	.67	.405	.27	.16	.145	.60	.12	2.58	.54	.34	----	.45	.75	.50	----
628,418	2,014,360	National (in City)	4.39	1.65	.67	.405	.27	.16	.145	----	----	2.74	.54	.34	.15	.45	.75	.16	.35
--------	--------	National (outside City)	5.11	2.37	.67	.405	.27	.16	.145	.60	.12	2.74	.54	.34	.15	.45	.75	.16	.35
--------	142,320	Oakdale	4.45	2.37	.67	.405	.27	.16	.145	.60	.12	2.08	.54	.34	----	.45	.75	----	----
[illegible]	[illegible]	Oak G[illegible]	4.30	2.37	.67	.405	.27	.16	.145	.60	.12	1.93	.54	.34	----	.45	.60	----	----

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
473,993	979,165	Oceanside (in City)	4.50	1.65	.67	.405	.27	.16	.145	----	----	2.85	.54	.34	.15	.45	.75	.40	.22
--------	--------	Oceanside (outside City)	5.22	2.37	.67	.405	.27	.16	.145	.60	.12	2.85	.54	.34	.15	.45	.75	.40	.22
--------	48,315	Olivenhain	4.22	2.37	.67	.405	.27	.16	.145	.60	.12	1.85	.54	.34	----	----	.75	----	.22
--------	139,320	Oneonta (South Bay Union)	4.20	2.37	.67	.405	.27	.16	.145	.60	.12	1.83	.54	.34	----	----	.75	----	.20
180	199,090	Orange Glen	4.45	2.37	.67	.405	.27	.16	.145	.60	.12	2.08	.54	.34	----	.45	.75	----	----
--------	75,755	Orinoco (Julian Union)	4.80	2.37	.67	.405	.27	.16	.145	.60	.12	2.43	.54	.34	----	.25	.60	.70	----
24,563	403,970	Otay	4.95	2.37	.67	.405	.27	.16	.145	.60	.12	2.58	.54	.34	----	.45	.75	.30	.20
2,100	244,225	Pauma	4.55	2.37	.67	.405	.27	.16	.145	.60	.12	2.18	.54	.34	----	.45	.75	----	.10
11,624	41,685	Potrero	3.41	2.37	.67	.405	.27	.16	.145	.60	.12	1.04	.54	.34	----	.16	----	----	----
1,300	127,380	Poway (Pomerado Union)	4.10	2.37	.67	.405	.27	.16	.145	.60	.12	1.73	.54	.34	----	.45	----	.40	----
2,700	333,290	Ramona (Ramona Union)	5.35	2.37	.67	.405	.27	.16	.145	.60	.12	2.98	.54	.34	----	.45	1.50	----	.15
127,420	124,811	Richland	4.00	2.37	.67	.405	.27	.16	.145	.60	.12	1.63	.54	.34	----	----	.75	----	----
180	88,180	Rincon	4.00	2.37	.67	.405	.27	.16	.145	.60	.12	1.63	.54	.34	----	----	.75	----	----
104,030	214,450	River (Bonsall Union)	5.41	2.37	.67	.405	.27	.16	.145	.60	.12	3.04	.54	.34	----	.75	.75	.44	.22
9,525,125	75,195,068	San Diego (in City)	4.39	1.65	.67	.405	.27	.16	.145	----	----	2.74	.54	.34	.15	.60	.75	.17	.19
--------	--------	San Diego (outside City)	5.11	2.37	.67	.405	.27	.16	.145	.60	.12	2.74	.54	.34	.15	.60	.75	.17	.19
--------	283,370	San Dieguito	5.89	2.37	.67	.405	.27	.16	.145	.60	.12	3.52	.54	.34	----	.87	.75	.80	.22

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS, SEE PAGE 7

VALUATION			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	Special Roads	Highway Maintenance	Roads	County Library	Total Schools	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
--------	85,155	San Felipe	4.30	2.37	.67	.405	.27	.16	.145	.60	.12	1.93	.54	.34	----	.45	.60	----	----
74,070	111,570	San Luis Rey	4.67	2.37	.67	.405	.27	.16	.145	.60	.12	2.30	.54	.34	----	.45	.75	----	.22
125,980	140,825	San Marcos	4.15	2.37	.67	.405	.27	.16	.145	.60	.12	1.78	.54	.34	----	.15	.75	----	----
241,139	172,165	San Onofre	4.10	2.37	.67	.405	.27	.16	.145	.60	.12	1.73	.54	.34	----	----	.75	----	.10
300	107,215	San Pasqual (San Pasqual Un.)	4.45	2.37	.67	.405	.27	.16	.145	.60	.12	2.08	.54	.34	----	.05	.75	.40	----
120	65,920	Santa Maria (Ramona Union)	5.35	2.37	.67	.405	.27	.16	.145	.60	.12	2.98	.54	.34	----	.45	1.50	----	.15
360	66,385	Santa Ysabel	4.30	2.37	.67	.405	.27	.16	.145	.60	.12	1.93	.54	.34	----	.45	.60	----	----
18,250	292,425	Santee	4.97	2.37	.67	.405	.27	.16	.145	.60	.12	2.60	.54	.34	----	.34	1.08	----	.30
26,419	205,825	San Ysidro	4.65	2.37	.67	.405	.27	.16	.145	.60	.12	2.28	.54	.34	----	.45	.75	----	.20
1,020	104,795	Soledad	3.25	2.37	.67	.405	.27	.16	.145	.60	.12	.88	.54	.34	----	----	----	----	----
94,437	88,385	South Oceanside (Carlsbad Union)	6.62	2.37	.67	.405	.27	.16	.145	.60	.12	4.25	.54	.34	----	1.80	.75	.60	.22
12,140	235,255	South San Diego (South Bay Un.)	4.20	2.37	.67	.405	.27	.16	.145	.60	.12	1.83	.54	.34	----	----	.75	----	.20
--------	49,915	Spencer Valley	4.30	2.37	.67	.405	.27	.16	.145	.60	.12	1.93	.54	.34	----	.45	.60	----	----
120	36,035	Spring Hill	3.85	2.37	.67	.405	.27	.16	.145	.60	.12	1.48	.54	.34	----	----	.60	----	----
--------	401,620	Sunnyside (Chula Vista Union)	4.98	2.37	.67	.405	.27	.16	.145	.60	.12	2.61	.54	.34	.13	.45	.75	.20	.20
120	12,455	Tecate	3.70	2.37	.67	.405	.27	.16	.145	.60	.12	1.33	.54	.34	----	.45	----	----	----
																	.75		.10

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICTS	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
120	69,185	Twin Oaks	4.00	2.37	.67	.405	.27	.16	.145	.60	.12	1.63	.54	.34	----	----	.75	----	----
----	27,528	Vallecitos	4.55	2.37	.67	.405	.27	.16	.145	.60	.12	2.18	.54	.34	----	.45	.75	----	.10
300	25,835	Valley (Valley Center Union)	4.95	2.37	.67	.405	.27	.16	.145	.60	.12	2.58	.54	.34	----	.45	.75	.50	----
120	35,365	Vesper (Valley Center Union)	4.95	2.37	.67	.405	.27	.16	.145	.60	.12	2.58	.54	.34	----	.45	.75	.50	----
120	14,070	Victor (Valley Center Union)	4.95	2.37	.67	.405	.27	.16	.145	.60	.12	2.58	.54	.34	----	.45	.75	.50	----
300	72,480	Viejas	3.25	2.37	.67	.405	.27	.16	.145	.60	.12	.88	.54	.34	----	----	----	----	----
191,570	120,823	Vista	4.97	2.37	.67	.405	.27	.16	.145	.60	.12	2.60	.54	.34	----	.45	.75	.30	.22
600	292,502	Warner	4.02	2.37	.67	.405	.27	.16	.145	.60	.12	1.65	.54	.34	----	.17	.60	----	----
----	23,155	Watkins (Valley Center Union)	4.95	2.37	.67	.405	.27	.16	.145	.60	.12	2.58	.54	.34	----	.45	.75	.50	----
555,013	520,945	West Fallbrook (W. Fallbrook Un.)	5.05	2.37	.67	.405	.27	.16	.145	.60	.12	2.68	.54	.34	----	.45	.75	.50	.10

FOR LIGHTING AND ROAD IMPROVEMENT DISTRICTS. SEE PAGE 7

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY 1874 TO 1925

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1900	$1.58	$2.08
1875	2.61		1901	1.65	2.25
1876	2.49		1902	1.75	2.25
1877	2.38		1903	1.65	2.25
1878	2.30		1904	1.75	2.25
1879	2.445		1905	1.65	2.25
1880	2.46		1906	1.65	2.25
1881	1.75		1907	1.60	2.20
1882	1.45		1908	1.50	2.10
1883	1.853		1909	1.40	2.00
1884	1.684		1910	1.40	2.00
1885	1.72		1911	1.40	2.00
1886	1.70		1912	1.45	2.00
1887	1.40	$1.60	1913	1.45	2.10
1888	1.18	1.50	1914	1.19	1.85
1889	1.85	2.15	1915	1.66	2.36
1890	1.42	1.72	1916	1.75	2.45
1891	1.30	1.70	1917	1.95	2.65
1892	1.12	1.42	1918	1.89	2.59
1893	1.50	1.85	1919	1.89	2.59
1894	1.38	1.73	1920	2.62	3.35
1895	1.65	2.00	1921	2.11	2.85
1896	1.40	1.80	1922	1.96	2.71
1897	1.57	1.97	1923	2.56	3.28
1898	1.55	1.95	1924	2.56	3.28
1899	1.60	2.10	1925	2.53	3.25

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
El Cajon	March	October	December
Escondido	May	October	November
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	January	June	November

For City Taxes write to City Tax Collector of any of above cities.

FOR COUNTY INFORMATION { WRITE COUNTY AUDITOR'S OFFICE
TELEPHONE COUNTY AUDITOR'S OFFICE
CALL AT COUNTY AUDITOR'S OFFICE

CHAUNCEY R. HAMMOND
AUDITOR SAN DIEGO COUNTY
SAN DIEGO, CALIFORNIA

TAX RATES

1926

SAN DIEGO COUNTY
CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES

SAN DIEGO COUNTY

CALIFORNIA

1926

Compiled for

BOARD OF SUPERVISORS

San Diego County

By C. R. HAMMOND, County Auditor

Soldiers' and Sailors' Exemptions

Section 3012 of Political Code, as approved May the 6th, 1919, directs that all claims for

Soldiers' and Sailors' Exemptions

must be made between the First Monday in MARCH and the First Monday in JULY of each year; otherwise, such claims can not be allowed.

TAX PAYERS' GUIDE

State and County Taxes Become a Lien on all taxable property at noon on the first Monday in March of each year.

Taxpayers must File Statement with County Assessor of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

The County Board of Equalization Meets on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

Unsecured Personal Property Taxes Become Due and Payable on demand, to the County Assessor on the first Monday in March of each year.

The State and County Tax Rate is fixed by the County Board of Supervisors, on the first Tuesday after the first Monday in September, of each year.

Taxes on Real Estate and Personal Property Assessed with Real Estate Become Due and Payable to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the third Monday in October of each year, becoming delinquent at 6 o'clock P. M. on the first Monday in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 6 o'clock P. M. on the last Monday of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if so desired.

Penalties are Applied to all unpaid taxes as follows: Fifteen per cent is added to all First Installment of taxes unpaid on the first Monday in December, each year. Five per cent additional is added to all taxes unpaid on the last Monday in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on May 15th, each year.

The Delinquent Roll is Published on or before the fifth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

Property May be Redeemed at the County Auditor's office any time within five years after date of sale to the State.

REDEMPTION RATES

Interest at 7% per annum from date of sale to date of redemption on tax sale and all delinquencies. No interest or penalties on Tax Collector's penalties or costs.

Penalty is figured on taxes only—
10% Penalty for first 6 months to January 1st.
20% Penalty for second 6 months to July 1st.
30% Penalty for second year to July 1st.
40% Penalty for third year to July 1st.
45% Penalty for fourth year to July 1st.
50% Penalty for fifth year to July 1st.
Graduating penalties begin with the year 1894.

The County Tax Collector Will Sell at Public Auction all property delinquent for the taxes of 1921, on or about June 30th, 1927, at the County Tax Collector's office, Court House, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1921, may be sold by the County Tax Collector at any time upon authorization of the State Controller.

IMPORTANT

When Remitting by Mail all remittances must be by Bank Draft, Post Office or Express Money Order, or by Certified Personal Checks only.

To Avoid Penalties all remittances must be in the County Tax Collector's office before 6 o'clock P. M. on first Monday in December and last Monday in April of each year.

Before Remitting carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate, other than City and Town Lots	$11,854,693
Improvements on same	2,629,555
Personal attached same	1,381,460
Money and Solvent Credits	17,255
Improvements on Leased Land	10,000
Unsecured Personal	160,839
	$16,053,802
City and Town Lots	$51,874,715
Improvements on same	22,421,610
Personal attached same	9,142,560
Money and Solvent Credits	286,198
Improvements on Leased Lands	149,450
Unsecured Personal	3,522,045
	$87,396,578
Total Non-Operative Property	103,450,380
Operative Property	9,877,525
A. T. & S. F. Railway Co.	3,971,000
Pullman Company	153,396
	$14,001,921
Total Assessed Valuation of San Diego County, as shown by Assessment Roll of 1926	$117,452,301

ASSESSED VALUES

INSIDE CITIES

CITY	NET VALUATION
Chula Vista	$ 1,141,035
Coronado	3,507,380
El Cajon	246,725
Escondido	1,191,054
La Mesa	718,355
National City	1,830,615
Oceanside	953,795
San Diego	77,398,620

STATE, COUNTY, ROAD AND COUNTY LIBRARY TAX RATES

Highway Bond Interest, State Refund, 1909	$0.022
Highway Bond Interest, 1909	.033
Highway Improvement, 1919	.15
Highway Improvement, 1923	.05
Hospital Bond and Interest	.0275
Detention Home Bond and Interest	.0075
Highway Maintenance	.145
Roads and Bridges	.09
County High Schools	.35
County General Schools	.57
Court House Building	.02
Contingent	.42
Election	.067
Salary	.20
Immigration	.02
Exhibition	.01
Forest Fire	.01
S. D. Society Natural History	.01
San Diego Zoological Society	.01
Detention Home	.025
Outside Indigent	.05
Hospital	.463
Edgemoor Farm	.16
State and County Rate, Inside	$2.91
County Roads	.60
County Library	.12
State and County Rate, Outside	$3.63

LIGHTING DISTRICTS

Alta Vista	$0.70
Fallbrook	.90
Imperial Beach	1.25
Kensington Park	.20
Lakeside	.20
Ramona	1.80
San Ysidro	.50

ROAD IMPROVEMENT DISTRICTS

Road Improvement Dist. No. 2	$ 2.00
Road Improvement Dist. No. 5	2.00
Road Improvement Dist. No. 6	10.50
Road Improvement Dist. No. 7	2.00
Road Improvement Dist. No. 8	12.00
Road Improvement Dist. No. 12	25.00
Road Improvement Dist. No. 13	23.00
Road Improvement Dist. No. 14	36.00
Road Improvement Dist .No. 15	26.00
Road Improvement Dist. No. 16	11.00
Road Improvement Dist. No. 17	32.00
Road Improvement Dist. No. 18	32.00
Road Improvement Dist. No. 19	31.00
Road Improvement Dist. No. 20	33.00
Fallbrook Public Utilities	4.75

SPECIAL DISTRICTS

ASSESSED VALUES

DISTRICT	VALUATION
Road Improvement District No. 2	$732,485
Road Improvement District No. 5	92,820
Road Improvement District No. 6	102,550
Road Improvement District No. 7	611,905
Road Improvement District No. 8	39,680
Road Improvement District No. 12	33,640
Road Improvement District No. 13	47,585
Road Improvement District No. 14	48,695
Road Improvement District No. 15	23,650
Road Improvement District No. 16	55,230
Road Improvement District No. 17	60,775
Road Improvement District No. 18	29,300
Road Improvement District No. 19	31,365
Road Improvement District No. 20	4,060

TAX RATES

DISTRICT	RATE
Road Improvement District No. 2	$ 2.00
Road Improvement District No. 5	2.00
Road Improvement District No. 6	10.50
Road Improvement District No. 7	2.00
Road Improvement District No. 8	12.00
Road Improvement District No. 12	25.00
Road Improvement District No. 13	23.00
Road Improvement District No. 14	36.00
Road Improvement District No. 15	26.00
Road Improvement District No. 16	11.00
Road Improvement District No. 17	32.00
Road Improvement District No. 18	32.00
Road Improvement District No. 19	31.00
Road Improvement District No. 20	33.00

LIGHTING DISTRICTS

ASSESSED VALUES

DISTRICT	VALUATION
Alta Vista	$ 78,365
Fallbrook	99,292
Imperial Beach	37,825
Kensington Park	249,365
Lakeside	54,750
Ramona	103,520
San Ysidro	110,250

TAX RATES

DISTRICT	RATE
Alta Vista	$ .70
Fallbrook	.90
Imperial Beach	1.25
Kensington Park	.20
Lakeside	.20
Ramona	1.80
San Ysidro	.50

FALLBROOK PUBLIC UTILITIES

VALUATION	RATE
$112,502	$ 4.75

COUNTY HIGH SCHOOLS

And School Districts Comprising the Same

CORONADO HIGH.....Coronado
Valuation.....$3,578,790

ESCONDIDO UNION HIGH.....
- Aliso
- Bear Valley
- Bernardo
- Clamar
- East San Pasqual
- Escondido
- Mountain View
- Oakdale
- Orange Glen
- Richland
- Rincon
- San Marcos
- San Pasqual
- Twin Oaks
- Valley
- Vesper
- Victor
- Watkins

Valuation.....$3,530,985

FALLBROOK UNION HIGH.....
- De Luz
- Fallbrook
- Monserrate
- Mt. Fairview
- Moro
- Pauma
- San Onofre
- Vallecitos
- Tenaja
- The Oaks
- West Fallbrook

Valuation.....$1,471,527

GROSSMONT UNION HIGH.....
- Allison-Spring Valley
- Dehesa
- El Cajon
- El Capitan
- El Monte
- Foster
- Hillsdale
- Jamacha
- Lakeside
- Lakeview
- La Mesa Heights
- Lemon Grove
- Meridian
- Santee

Valuation.....$3,786,300

JULIAN UNION HIGH.....
- Anahuac
- Ballena
- Banner
- Julian
- Mesa Grande
- Oak Grove
- Orinoco
- San Felipe
- Santa Ysabel
- Spencer Valley
- Spring Hill
- Warner

Valuation.....$1,284,100

COUNTY HIGH SCHOOLS—Continued

MOUNTAIN EMPIRE UNION HIGH....
- Campo
- Clover Flat
- Descanso
- Jacumba
- Pine Valley

Valuation.....$534,025

OCEANSIDE-CARLSBAD UNION HIGH SCHOOL.....
- Cardiff
- Carlsbad
- Del Mar
- Delpy
- Encinitas
- Green Valley
- Laguna
- Libby
- Oceanside
- Olivenhain
- River
- San Dieguito
- San Luis Rey
- South Oceanside
- Vista

Valuation.....$3,580,375

RAMONA UNION HIGH .....
- Earle
- Ramona
- Santa Maria

Valuation.....$481,835

SAN DIEGO HIGH.....San Diego

Valuation.....$77,944,530

SWEETWATER UNION HIGH .....
- Bonita
- Chula Vista
- Highland
- Monument
- National
- Oneonta
- Otay
- San Ysidro
- South San Diego
- Sunnyside

Valuation.....$5,652,529

COUNTY UNION SCHOOLS

And School Districts Comprising the Same

BONSALL UNION ..... { Monserrate, Mt. Fairview, River, The Oaks }

Valuation $366,575

CAJON VALLEY UNION ..... { El Cajon, El Capitan, Hillsdale, Jamacha, Lakeview, Meridian }

Valuation $1,165,571

CARLSBAD UNION ..... { Carlsbad, South Oceanside }

Valuation $402,885

CHULA VISTA UNION ..... { Bonita, Chula Vista, Sunnyside }

Valuation $2,489,029

JULIAN UNION ..... { Julian, Orinoco }

Valuation $138,335

LAKESIDE UNION ..... { El Monte, Lakeside }

Valuation $303,120

POMERADO UNION ..... { Bernardo, Merton, Poway }

Valuation $573,965

RAMONA UNION ..... { Earle, Ramona, Santa Maria }

Valuation $481,835

SAN PASQUAL UNION ..... { East San Pasqual, San Pasqual }

Valuation $197,450

SOUTH BAY UNION ..... { Highland, Oneonta, South San Diego }

Valuation $546,260

COUNTY UNION SCHOOLS—Continued

VALLEY CENTER UNION.....{Mountain View, Valley, Vesper, Victor, Watkins
Valuation.....$96,477

VISTA UNION.....{Buena, Delpy, Vista
Valuation.....$224,945

WEST FALLBROOK UNION.....{Moro, West Fallbrook
Valuation.....$614,597

ROAD DISTRICT VALUATIONS

F[illegible] District	$ 2,518,155
Sec[illegible] d District	2,789,238
Thi[illegible] District	4,841,802
Fourth District	2,029,525
Fifth District	3,875,082
Total	$16,053,802

SPECIAL ROADS

Roads and Bridges	$ .09

CHARITIES

Outside Indigent	$ .05
Detention Home	.025
Hospital	.463
Edgemoor Farm	.16
	$ .698

VALUATIONS		SCHOOL DISTRICT	COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative		Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
.....	302,150	Aliso	5.50	2.71	.767	.698	.29	.09	.145	.60	.12	2.79	.57	.35	....	.45	1.02	....	.40
42,530	1,240,575	Allison—Spring Valley (Inside)	5.72	2.11	.767	.698	.29	.09	.145	....	.12	3.61	.57	.35	.14	.72	1.20	.30	.33
.....	.....	Allison—Spring Valley (Outside)	6.32	2.71	.767	.698	.29	.09	.145	.60	.12	3.61	.57	.35	.14	.72	1.20	.30	.33
.....	118,030	Alpine	4.02	2.71	.767	.698	.29	.09	.145	.60	.12	1.31	.57	.35	....	.39	.....	.....	.....
.....	77,700	Alta	4.25	2.71	.767	.698	.29	.09	.145	.60	.12	1.54	.57	.35	....	.32	....	.30	....
.....	89,940	Anahauc	4.48	2.71	.767	.698	.29	.09	.145	.60	.12	1.77	.57	.35	....	....	.85	.....	....
300	65,435	Ballena	4.48	2.71	.767	.698	.29	.09	.145	.60	.12	1.77	.57	.35	....	....	.85	....	....
.....	199,590	Banner	4.48	2.71	.767	.698	.29	.09	.145	.60	.12	1.77	.57	.35	....	....	.85	....	....
300	150,850	Bear Valley	5.13	2.71	.767	.698	.29	.09	.145	.60	.12	2.42	.57	.35	....	.08	1.02	....	.40
1,000	407,075	Bernardo (Pomerado Union)	5.90	2.71	.767	.698	.29	.09	.145	.60	.12	3.19	.57	.35	....	.45	1.02	.40	.40
1,000	384,930	Bonita (Chula Vista Union)	5.68	2.71	.767	.698	.29	.09	.145	.60	.12	2.97	.57	.35	.15	.45	.85	.35	.25
.....	33,060	Borego	4.93	2.71	.767	.698	.29	.09	.145	.60	.12	2.22	.57	.35	....	.45	.85	....	....
84,900	71,665	Buena (Vista Union)	5.19	2.71	.767	.698	.29	.09	.145	.60	.12	2.48	.57	.35	....	1.16	....	.40	....
71,725	196,458	Campo	5.43	2.71	.767	.698	.29	.09	.145	.60	.12	2.72	.57	.35	....	.30	1.50	.....	.....
127,122	167,040	Cardiff	4.95	2.71	.767	.698	.29	.09	.145	.60	.12	2.24	.57	.35	....	.45	.75	....	.12
120,843	334,530	Carlsbad (Carlsbad Union)	6.25	2.71	.767	.698	.29	.09	.145	.60	.12	3.54	.57	.35	....	1.35	.75	.40	.12
80,268	1,729,869	Chula Vista (C. V. U., Inside)	5.08	2.11	.767	.698	.29	.09	.145	....	.12	2.97	.57	.35	.15	.45	.85	.35	.25
.....	.....	Chula Vista (C. V. U., Outside)	5.68	2.71	.767	.698	.29	.09	.145	.60	.12	2.97	.57	.35	.15	.45	.85	.35	.25

For Lighting and Road Improvement Districts. See Page 7

Escondido Library

VALUATIONS		SCHOOL DISTRICT	COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative		Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
.....	25,965	Clamar	5.17	2.71	.767	.698	.29	.09	.145	.60	.12	2.46	.57	.35	....	.12	1.02	....	.40
2,844	64,217	Clover Flat	5.98	2.71	.767	.698	.29	.09	.145	.60	.12	3.27	.57	.35	....	.45	1.50	.40	....
225,870	3,578,790	Coronado (in City)	4.72	2.11	.767	.698	.29	.09	.145	....	.12	2.61	.57	.35	.15	.42	.67	.25	.20
.....	.....	Coronado (outside City)	5.32	2.71	.767	.698	.29	.09	.145	.60	.12	2.61	.57	.35	.15	.42	.67	.25	.20
.....	42,443	Cottonwood	3.63	2.71	.767	.698	.29	.09	.145	.60	.12	.92	.57	.35	....	....	....	....	....
.....	50,649	Dehesa	5.16	2.71	.767	.698	.29	.09	.145	.60	.12	2.45	.57	.35	....	....	1.20	....	.33
158,376	364,785	Del Mar	5.45	2.71	.767	.698	.29	.09	.145	.60	.12	2.74	.57	.35	....	.45	.75	.50	.12
10,950	72,365	Delpy (Vista Union)	6.06	2.71	.767	.698	.29	.09	.145	.60	.12	3.35	.57	.35	....	1.16	.75	.40	.12
53,360	171,520	De Luz	4.95	2.71	.767	.698	.29	.09	.145	.60	.12	2.24	.57	.35	....	.45	.75	....	.12
.....	118,635	Descanso	7.08	2.71	.767	.698	.29	.09	.145	.60	.12	4.37	.57	.35	....	1.95	1.50	....	....
200	40,403	Dulzura	3.63	2.71	.767	.698	.29	.09	.145	.60	.12	.92	.57	.35	....	....	....	....	....
.....	98,950	Earle (Ramona Union)	5.41	2.71	.767	.698	.29	.09	.145	.60	.12	2.70	.57	.35	....	.38	1.25	....	.15
.....	132,730	East San Diego	3.63	2.71	.767	.698	.29	.09	.145	.60	.12	.92	.57	.35	....	....	....	....	....
200	109,075	East San Pasqual (San Pasqual Union)	5.45	2.71	.767	.698	.29	.09	.145	.60	.12	2.74	.57	.35	....	....	1.02	.40	.40
22,170	574,310	El Cajon (Cajon Valley Union, Inside)	6.75	2.11	.767	.698	.29	.09	.145	....	.12	4.64	.57	.35	....	1.55	1.20	.64	.33
.....	.....	El Cajon (Cajon Valley Union, Outside)	7.35	2.71	.767	.698	.29	.09	.145	.60	.12	4.64	.57	.35	....	1.55	1.20	.64	.33
.....	42,195	El Capitan (Cajon Valley Union)	7.35	2.71	.767	.698	.29	.09	.145	.60	.12	4.64	.57	.35	....	1.55	1.20	.64	.33
750	59,880	El Monte (Lakeside Union)	7.08	2.71	.767	.698	.29	.09	.145	.60	.12	4.37	.57	.35	....	1.43	1.20	.50	.33

VALUATIONS		SCHOOL DISTRICT	COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative		Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
151,424	370,035	Encinitas	4.90	2.71	.767	.698	.29	.09	.145	.60	.12	2.19	.57	.35	....	.40	.75	....	.12
126,895	1,628,189	Escondido (Inside)	5.23	1.99	.767	.698	.29	.09	.145	....	....	3.24	.57	.35	.15	.45	1.02	.30	.40
.....	.....	Escondido (Outside)	5.95	2.71	.767	.698	.29	.09	.145	.60	.12	3.24	.57	.35	.15	.45	1.02	.30	.40
500	84,345	Fallbrook	4.95	2.71	.767	.698	.29	.09	.145	.60	.12	2.24	.57	.35	....	.45	.75	....	.12
100	81,000	Foster	5.46	2.71	.767	.698	.29	.09	.145	.60	.12	2.75	.57	.35	....	.30	1.20	....	.33
1,200	334,040	Grantville	3.63	2.71	.767	.698	.29	.09	.145	.60	.12	.92	.57	.35	....	....	....	....	....
.....	55,310	Green Valley	4.50	2.71	.767	.698	.29	.09	.145	.60	.12	1.79	.57	.35	....	....	.75	....	.12
32,016	166,250	Highland (South Bay Union)	4.88	2.71	.767	.698	.29	.09	.145	.60	.12	2.17	.57	.35	....	.15	.85	....	.25
.....	44,235	Hillsdale (Cajon Valley Union)	7.35	2.71	.767	.698	.29	.09	.145	.60	.12	4.64	.57	.35	....	1.55	1.20	.64	.33
86,410	17,140	Hipass	5.13	2.71	.767	.698	.29	.09	.145	.60	.12	2.42	.57	.35	....	....	1.50	....	....
116,983	42,290	Jacumba	6.38	2.71	.767	.698	.29	.09	.145	.60	.12	3.67	.57	.35	....	.45	1.50	.80	....
300	97,791	Jamacha (Cajon Valley Union)	7.35	2.71	.767	.698	.29	.09	.145	.60	.12	4.64	.57	.35	....	1.55	1.20	.64	.33
300	108,338	Jamul	3.68	2.71	.767	.698	.29	.09	.145	.60	.12	.97	.57	.35	....	.05	....	....	....
.....	37,841	Japatul	3.63	2.71	.767	.698	.29	.09	.145	.60	.12	.92	.57	.35	....	....	....	....	....
600	71,480	Julian (Julian Union)	4.93	2.71	.767	.698	.29	.09	.145	.60	.12	2.22	.57	.35	....	.45	.85	....	....
135,354	120,255	Laguna	4.50	2.71	.767	.698	.29	.09	.145	.60	.12	1.79	.57	.35	....	....	.75	....	.12
14,190	243,240	Lakeside (Lakeside Union)	7.08	2.71	.767	.698	.29	.09	.145	.60	.12	4.37	.57	.35	....	1.42	1.20	.50	.33
750	73,395	Lakeview (Cajon Valley Union)	7.20	2.71	.767	.698	.29	.09	.145	.60	.12	4.49	.57	.35	....	1.55	1.20	.49	.33

For Lighting and Road Improvement Districts. See Page 7

VALUATIONS		SCHOOL DISTRICT	COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative		Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	Special Roads	Highway Maintenance	Roads	County Library	Total Schools	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
4,700	290,650	La Mesa Heights	6.11	2.71	.767	.698	.29	.09	.145	.60	.12	3.40	.57	.35	....	.45	1.20	.50	.33
100	75,240	Las Flores	4.48	2.71	.767	.698	.29	.09	.145	.60	.12	1.77	.57	.35	....	.85	....	....	....
23,370	385,729	Lemon Grove (in La Mesa City)	5.56	2.11	.767	.698	.29	.09	.145	....	.12	3.45	.57	.35	.15	.45	1.20	.40	.33
....	....	Lemon Grove (Outside)	6.16	2.71	.767	.698	.29	.09	.145	.60	.12	3.45	.57	.35	.15	.45	1.20	.40	.33
160,500	276,030	Libby	4.50	2.71	.767	.698	.29	.09	.145	.60	.12	1.79	.57	.35	....	....	.75	....	.12
100	43,655	Lilac	4.68	2.71	.767	.698	.29	.09	.145	.60	.12	1.97	.57	.35	....	.45	....	.60	....
....	333,645	Meridian (Cajon Valley Union)	7.35	2.71	.767	.698	.29	.09	.145	.60	.12	4.64	.57	.35	....	1.55	1.20	.64	.33
100	55,075	Merton (Pomerado Union)	4.48	2.71	.767	.698	.29	.09	.145	.60	.12	1.77	.57	.35	....	.45	....	.40	....
100	235,790	Mesa Grande	4.48	2.71	.767	.698	.29	.09	.145	.60	.12	1.77	.57	.35	....	....	.85	....	....
10,150	179,100	Miramar	4.08	2.71	.767	.698	.29	.09	.145	.60	.12	1.37	.57	.35	....	.45	....	....	....
....	86,620	Monserrate (Bonsall Union)	5.79	2.71	.767	.698	.29	.09	.145	.60	.12	3.08	.57	.35	....	.85	.75	.44	.12
....	31,480	Monument	4.73	2.71	.767	.698	.29	.09	.145	.60	.12	2.02	.57	.35	....	....	.85	....	.25
700	100,759	Moro (West Fallbrook Union)	5.25	2.71	.767	.698	.29	.09	.145	.60	.12	2.54	.57	.35	....	.45	.75	.30	.12
400	49,885	Mt. Fairview (Bonsall Union)	5.79	2.71	.767	.698	.29	.09	.145	.60	.12	3.08	.57	.35	....	.85	.75	.44	.12
100	11,305	Mountain View (Valley Center Union)	5.80	2.71	.767	.698	.29	.09	.145	.60	.12	3.09	.57	.35	....	.45	1.02	.30	.40
471,428	2,057,715	National (in City)	4.61	1.99	.767	.698	.29	.09	.145	....	....	2.62	.57	.35	.15	.45	.85	....	.25
....	....	National (outside City)	5.33	2.71	.767	.698	.29	.09	.145	.60	.12	2.62	.57	.35	.15	.45	.85	....	.25
1,865	132,773	Oakdale	5.50	2.71	.767	.698	.29	.09	.145	.60	.12	2.79	.57	.35	....	.45	.85	....	.25

VALUATIONS			COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative	SCHOOL DISTRICT	Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	Special Roads	Highway Maintenance	Roads	County Library	Total Schools	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
.....	111,615	Oak Grove	4.48	2.71	.767	.698	.29	.09	.145	.60	.12	1.77	.57	.35	.....	.....	.85	.....	.....
476,013	1,082,065	Oceanside (in City)	4.53	1.99	.767	.698	.29	.09	.145	.....	.....	2.54	.57	.35	.15	.45	.75	.15	.12
.....	.....	Oceanside (outside City)	5.25	2.71	.767	.698	.29	.09	.145	.60	.12	2.54	.57	.35	.15	.45	.75	.15	.12
.....	44,580	Olivenhain	4.50	2.71	.767	.698	.29	.09	.145	.60	.12	1.79	.57	.35	.....	.....	.75	.....	.12
.....	138,515	Oneonta (South Bay Union)	4.88	2.71	.767	.698	.29	.09	.145	.60	.12	2.17	.57	.35	.....	.15	.85	.....	.25
300	202,725	Orange Glen	6.00	2.71	.767	.698	.29	.09	.145	.60	.12	3.29	.57	.35	.....	.45	1.02	.50	.40
.....	66,855	Orinoco (Julian Union)	4.93	2.71	.767	.698	.29	.09	.145	.60	.12	2.22	.57	.35	.....	.45	.85	.....	.....
23,965	360,555	Otay	5.58	2.71	.767	.698	.29	.09	.145	.60	.12	2.87	.57	.35	.....	.45	.85	.40	.25
850	182,825	Pauma	4.95	2.71	.767	.698	.29	.09	.145	.60	.12	2.24	.57	.35	.....	.45	.75	.....	.12
.....	95,285	Pine Valley	5.58	2.71	.767	.698	.29	.09	.145	.60	.12	2.87	.57	.35	.....	.45	1.50	.....	.....
10,774	37,725	Potrero	3.63	2.71	.767	.698	.29	.09	.145	.60	.12	.92	.57	.35	.....	.....	.....	.....	.....
400	116,815	Poway (Pomerado Union)	4.48	2.71	.767	.698	.29	.09	.145	.60	.12	1.77	.57	.35	.....	.45	.....	.40	.....
2,000	319,480	Ramona (Ramona Union)	5.41	2.71	.767	.698	.29	.09	.145	.60	.12	2.70	.57	.35	.....	.38	1.25	.....	.15
127,040	123,411	Richland	5.05	2.71	.767	.698	.29	.09	.145	.60	.12	2.34	.57	.35	.....	.....	1.02	.....	.40
300	80,965	Rincon	5.50	2.71	.767	.698	.29	.09	.145	.60	.12	2.79	.57	.35	.....	.45	1.02	.....	.40
300	210,610	River (Bonsall Union)	5.79	2.71	.767	.698	.29	.09	.145	.60	.12	3.08	.57	.35	.....	.85	.75	.44	.12
9,570,825	77,944,530	San Diego (in City)	4.70	1.99	.767	.698	.29	.09	.145	.....	.....	2.71	.57	.35	.15	.45	.85	.15	.19
.....	.....	San Diego (outside City)	5.42	2.71	.767	.698	.29	.09	.145	.60	.12	2.71	.57	.35	.15	.45	.85	.15	.19

For Lighting and Road Improvement Districts. See Page 7

VALUATIONS		SCHOOL DISTRICT	COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative		Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	Special Roads	Highway Maintenance	Roads	County Library	Total Schools	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
840	258,700	San Dieguito	5.75	2.71	.767	.698	.29	.09	.145	.60	.12	3.04	.57	.35	....	.45	.75	.80	.12
.....	45,805	San Felipe	4.93	2.71	.767	.698	.29	.09	.145	.60	.12	2.22	.57	.35	....	.45	.85	..	....
73,650	74,800	San Luis Rey	4.74	2.71	.767	.698	.29	.09	.145	.60	.12	2.03	.57	.35	....	.24	.75	....	.12
125,900	122,705	San Marcos	5.50	2.71	.767	.698	.29	.09	.145	.60	.12	2.79	.57	.35	....	.45	1.02	....	.40
241,139	204,550	San Onofre	4.62	2.71	.767	.698	.29	.09	.145	.60	.12	1.91	.57	.35	....	.12	.75	....	.12
200	88,375	San Pasqual (San Pasqual Union)	5.45	2.71	.767	.698	.29	.09	.145	.60	.12	2.74	.57	.35	....	....	1.02	.40	.40
200	63,405	Santa Maria (Ramona Union)	5.41	2.71	.767	.698	.29	.09	.145	.60	.12	2.70	.57	.35	....	.38	1.25	....	.15
200	74,770	Santa Ysabel	4.88	2.71	.767	.698	.29	.09	.145	.60	.12	2.17	.57	.35	....	.40	.85	....	....
17,550	266,670	Santee	6.16	2.71	.767	.698	.29	.09	.145	.60	.12	3.45	.57	.35	....	1.00	1.20	....	.33
26,619	167,485	San Ysidro	5.98	2.71	.767	.698	.29	.09	.145	.60	.12	3.27	.57	.35	....	.45	.85	.80	.25
1,120	86,405	Soledad	3.63	2.71	.767	.698	.29	.09	.145	.60	.12	.92	.57	.35	....	....	....	....	....
94,727	68,355	South Oceanside (Carlsbad Union)	6.25	2.71	.767	.698	.29	.09	.145	.60	.12	3.54	.57	.35	....	1.35	.75	.40	.12
12,140	241,500	South San Diego (South Bay Union)	4.88	2.71	.767	.698	.29	.09	.145	.60	.12	2.17	.57	.35	....	.15	.85	....	.25
100	39,860	Spencer Valley	4.93	2.71	.767	.698	.29	.09	.145	.60	.12	2.22	.57	.35	....	.45	.85	....	....
100	28,620	Spring Hill	4.48	2.71	.767	.698	.29	.09	.145	.60	.12	1.77	.57	.35	....	....	.85	....	....
.....	374,230	Sunnyside (Chula Vista Union)	5.68	2.71	.767	.698	.29	.09	.145	.60	.12	2.97	.57	.35	.15	.45	.85	.35	.25
200	13,841	Tecate	4.08	2.71	.767	.698	.29	.09	.145	.60	.12	1.37	.57	.35	....	.45	....	....	....
	31,200	T[illegible]	4.59	2.71	.767	.698	.29	.09	.145	.60	.12	1.39	.57	.35			.75		.12

VALUATIONS		SCHOOL DISTRICT	COUNTY RATES									SCHOOL RATES							
Operative	Non-Operative		Total Rate	Total County Rate Except Schools	County Purposes	Charities	Highway Bond and Interest	**Special Roads**	Highway Maintenance	Roads	County Library	**Total Schools**	General County Common	General County High	Kindergarten Special	Special and Special Building	High Special	Common Bond	High Bond
100	19,460	The Oaks (Bonsall Union)	5.79	2.71	.767	.698	.29	.09	.145	.60	.12	3.08	.57	.35	....	.85	.75	.44	.12
300	63,385	Twin Oaks	5.50	2.71	.767	.698	.29	.09	.145	.60	.12	2.79	.57	.35	....	.45	1.02	....	.40
.....	23,525	Vallecitos	4.95	2.71	.767	.698	.29	.09	.145	.60	.12	2.24	.57	.35	....	.45	.75	....	.21
200	23,095	Valley (Valley Center Union)	5.80	2.71	.767	.698	.29	.09	.145	.60	.12	3.09	.57	.35	....	.45	1.02	.30	.40
.....	32,467	Vesper (Valley Center Union)	5.80	2.71	.767	.698	.29	.09	.145	.60	.12	3.09	.57	.35	....	.45	1.02	.30	.40
200	11,610	Victor (Valley Center Union)	5.80	2.71	.767	.698	.29	.09	.145	.60	.12	3.09	.57	.35	....	.45	1.02	.30	.40
.....	36,676	Viejas	3.63	2.71	.767	.698	.29	.09	.145	.60	.12	.92	.57	.35	....	....	....	....	....
191,450	80,915	Vista (Vista Union)	6.06	2.71	.767	.698	.29	.09	.145	.60	.12	3.35	.57	.35	....	1.16	.75	.40	.12
200	221,280	Warner	4.58	2.71	.767	.698	.29	.09	.145	.60	.12	1.87	.57	.35	....	.10	.85	....	....
.....	18,000	Watkins (Valley Center Union)	5.80	2.71	.767	.698	.29	.09	.145	.60	.12	3.09	.57	.35	....	.45	1.02	.30	.40
554,633	513,838	West Fallbrook (West Fallbrook Union)	5.25	2.71	.767	.698	.29	.09	.145	.60	.12	2.54	.57	.35	....	.45	.75	.30	.12

For Lighting and Road Improvement Districts. See Page 7

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY 1874 TO 1926

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1901	$1.65	$2.25
1875	2.61		1902	1.75	2.25
1876	2.49		1903	1.65	2.25
1877	2.38		1904	1.75	2.25
1878	2.30		1905	1.65	2.25
1879	2.445		1906	1.65	2.25
1880	2.46		1907	1.60	2.20
1881	1.75		1908	1.50	2.10
1882	1.45		1909	1.40	2.00
1883	1.853		1910	1.40	2.00
1884	1.684		1911	1.40	2.00
1885	1.72		1912	1.45	2.00
1886	1.70		1913	1.45	2.10
1887	1.40	$1.60	1914	1.19	1.85
1888	1.18	1.50	1915	1.66	2.36
1889	1.85	2.15	1916	1.75	2.45
1890	1.42	1.72	1917	1.95	2.65
1891	1.30	1.70	1918	1.89	2.59
1892	1.12	1.42	1919	1.89	2.59
1893	1.50	1.85	1920	2.62	3.35
1894	1.38	1.73	1921	2.11	2.85
1895	1.65	2.00	1922	1.96	2.71
1896	1.40	1.80	1923	2.56	3.28
1897	1.57	1.97	1924	2.56	3.28
1898	1.55	1.95	1925	2.53	3.25
1899	1.60	2.10	1926	2.91	3.63
1900	1.58	2.08			

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
El Cajon	March	October	December
Escondido	May	October	November
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	January	June	November

For City Taxes write to City Tax Collector of any of above cities.

FOR COUNTY INFORMATION { WRITE COUNTY AUDITOR'S OFFICE
TELEPHONE COUNTY AUDITOR'S OFFICE
CALL AT COUNTY AUDITOR'S OFFICE

CHAUNCEY R. HAMMOND
AUDITOR SAN DIEGO COUNTY
SAN DIEGO, CALIFORNIA